

Daftar Pustaka

- Abbot, W. F. dan R. J. Monsen. 1979. On the Measurement of Corporate Social Responsibility: Self-Reported Disclosures as a Method of Measuring Corporate Social Involvement. *The Academy of Management Journal* 22(3): 501-515.
- Abul, Hasal dan S. S. Harahap. 2010. Exploring Corporate Social Responsibility Disclosure: The Case of Islamic Banks. *International Journal of Islamic and Middle Eastern Finance and Management*. Vol. 3, No. 3 pp, 203 – 227.
- Adeyeye, Adefolake. 2012. *Corporate Social Responsibility of Multinational Corporations in Developing Countries*. United Kingdom. Cambridge University Press
- Aditiasari, Dana. 2016. 6,5 Juta Orang Tewas Tiap Tahun Akibat Penggunaan Energi Tak Ramah Lingkungan. *Fiance.detik.com*. <https://finance.detik.com/energi/d-3256339/65-juta-orang-tewas-tiap-tahun-akibat-penggunaan-energi-tak-ramah-lingkungan>. Diakses tanggal 06 April 2019.
- Aerts, W. and Cormier, D. 2009. Media Legitimacy and Corporate Environmental Communication. *Accounting, Organizations and Society*. Vol. 34 No. 1, pp. 1-27.
- Ali, Waris., J. G. Frynas dan Z. Mahmood. 2017. Determinants of Corporate Social Responsibility (CSR) Disclosure in Developed and Developing Countries: A Literature Review. *Corporate Social Responsibility and Environmental Management*. DOI: 10.1002/csr.1410. Diakses tanggal 18 Februari 2018.
- Archel, P., Husillos, J., Larrinaga, C., dan Spence, C. 2009. Social Disclosure, Legitimacy Theory and the Role of the State. *Accounting, Auditing and Accountability Journal*. 22(8), 1284e1307.
- Arrive, Jean Tsitaire dan Mei Feng. 2018. Corporate Social Responsibility Disclosure: Evidence from BRICS Nations. *Corporate Social Responsibility and Environmental Management*. 2018, 1-8.
- Ashforth, B. E., & Gibbs, B. W. 1990. The Double-Edged of Organizational Legitimation. *Organization Science*. 1(2), 177–194.
- Beattie, V., B. McInnes, dan S. Fearnley. 2004. A Methodology for Analysing and Evaluating Narratives in Annual Reports: A Comprehensive Descriptive Profile and Metrics for Disclosure Quality Attributes. *Accounting Forum* 28(3): 205-236.
- Belal, A.R dan Owen, D.L. 2007. The Views of Corporate Managers on the Current State of, and Future Prospects for, Social Reporting in Bangladesh: An Engagement-Based Study. *Accounting, Auditing & Accountability Journal*. 20(3): 472–494.
- Beretta, S. dan Bozzolan, S. 2008. Quality Versus Quantity: The Case of Forward Looking Disclosure. *Journal of Accounting, Auditing & Finance*. 23, 333-376.

- Beretta, S., & Bozzolan, S. 2004. A Framework for the Analysis of Firm Risk Communication. *The International Journal of Accounting*. 39, 265–288.
- Berndt, T., Bilolo, C dan Muller, 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.
- Bewley, K dan Yue Lie. 2000. Disclosure of Environmental Information by Canadian Manufacturing Companies: A Voluntary Disclosure Perspective. *Advances in Environmental Accounting & Management*. Vol. 1, pages 201-226.
- Boesso, G dan Kumar, K. 2007. Drivers of Corporate Voluntary Disclosure: A Framework and Empirical Evidence from Italy and the United States. *Accounting, Auditing & Accountability Journal*. 20, 269 – 296.
- Boiral, O. 2013. Sustainability Reports as Simulacra? A Counter-account of A and A+ GRI Reports. *Accounting Auditing and Accountability Journal*. 26(7), 1036–1071.
- Cannon, Tom. 1992. *Corporate Responsibility*. Logam Group UK. Ltd.Terjemahan. Jakarta: Elex Media Komputindo.
- Cantele, Silvia, Thomas A. Tsalis, dan Ioannis E. Nikolaou. 2018. A New Framework for Assessing the Sustainability Reporting Disclosure of Water Utilities. *Sustainability* 10: 1-12.
- Carroll, A. 1979. A Three-Dimensional Conceptual Model of Corporate Social Performance. *Academy of Management Review*. 4, 497e505.
- Carroll, A. 1999. Corporate Social Responsibility: Evolution of A Definitional Construct. *Business & Society*. 38(3). 268e295
- Chih, H. L., Chih, H. H., Chen, T. Y. 2010. On the Determinants of Corporate Social Responsibility: International Evidence on the Financial Industry. *Journal of Business Ethics*. 93(1): 115– 135.
- Cho, C. H., Roberts, R. W., & Patten, D. M. 2010. The Language of US Corporate Environmental Disclosure. *Accounting, Organizations and Society*. 35(4), 431–443.
- Cho, C.H. and Patten, D. M. 2007. The Role of Environmental Disclosures as Tools of Legitimacy: A Research Note. *Accounting, Organizations and Society*. Vol. 32 Nos 7/8, pp. 639-647.
- Clarke, T. 2007. The Materiality of Sustainability. In S. Benn & D. Dunphy (Eds.), *Corporate Governance and Sustainability. Challenges for Theory and Practice*. pp. 219–251. Abingdon, Oxon: Routledge.
- Clarkson, M. B. E. 1995. A Stakeholder Framework for Analyzing and Evaluating Corporate Social Performance. *The Academy of Management Review* 20(1): 92-117.
- Coelho, Philip R. P., Mc. Clure, James E. & Spry, Jhon A. 2003. The Social Responsibility of Corporate Management, A Classical Critique. *Mid-American Journal of Business*. Vol 18. No. 1.

- Colaco, Rui, dan Joao Simao. 2018. Disclosure of corporate social responsibility in the forestry sector of the Congo Basin. *Forest Policy and Economics* 92: 136-147.
- Cormier, D., Magnan, M dan Van V. B. 2005. Environmental Disclosure Quality in Large German Companies: Economic Incentives, Public Pressures or Institutional Conditions? *European Accounting Review*. 14(1): 3–39.
- Cresswell, 2014. *Research Design, Qualitative, Quantitative, and Mixed Methods Approaches*. Fourth Edition. SAGE Publication Inc.
- Cuesta, Marta de la, dan Carmen Valor. 2013. Evaluation of the environmental, social and governance information disclosed by Spanish listed companies. *Social Responsibility Journal* 9, no. 2: 220-240.
- De Villiers, C.J. 2003. Why Do South African Companies Not Report More Environmental Information When Managers Are So Positive About This Kind of Reporting? *Meditari Accountancy Research*. 11(1): 11–23.
- Deegan, C. 2002. Introduction: The Legitimising Effect of Social and Environmental Disclosure— A Theoretical Foundation. *Accounting, Auditing and Accountability Journal* 15(3): 282– 311.
- Djaelani, Aunu Rofiq. 2013. Teknik Pengumpulan Data Dalam Penelitian Kualitatif. *Majalah Ilmiah Pawiyatan* 20, no. 1.
- Duarte, A. P., Mouro, C., dan Neves, J. G. 2010. Corporate Social Responsibility: Mapping its Social Meaning. *Management Research: The Journal of the Iberoamerican Academy of Management*, 8(2): 101–122.
- Ecologia. 2011. *Handbook for Implementers of ISO 26000*. <http://www.ecologia.org/isosr/ISO26000Handbook.html>. Diakses tanggal 11 Maret 2019.
- Fakultas Ekonomika dan Bisnis Universitas Gadjah Mada. 2016. *Pedoman Penulisan Karya Ilmiah: Skripsi, Tesis, dan Disertasi*. Yogyakarta: Fakultas Ekonomika dan Bisnis Universitas Gadjah Mada.
- Font, X., Walmsley, A., Cogotti, A., McCombes, L dan Hausler, N. 2012. Corporate Social Responsibility: The Disclosure-Gap Performance. *Tourism Management*. 33. 1544-1553.
- Freeman, I dan Hasnaoui, A. 2011. The Meaning of Corporate Social Responsibility: The Vision of Four Nations. *Journal of Business Ethics*. 100(3). 419e443.
- Freeman, R. E. 1984. *Strategic Management: A Stakeholder Approach*. USA: Boston, Fitman. Hal.37
- Frynas, J. G. 2009. *Beyond Corporate Social Responsibility, Oil Multinationals and Social Challenges*. Cambridge: Cambridge University Press.
- Fulcra Tata Kelola Keuangan Organisasi Nirlaba. 2019. Empat Kualitas Utama Sebuah Laporan Keuangan. <http://fulcra.asia/empat-kualitas-utama-sebuah-laporan-keuangan/>. Diakses pada 28 Februari 2019.
- Fuzi, N. Nursyazwani, M. Habidin, F. Hibadullah, S.N. Yong Y. O. 2017. CSR Practices, ISO 26000, and Performance among Malaysian Automotive Suppliers. *Social Responsibility Journal*, Vol. 13 Iss 1 pp.

- Gelb, D. S. dan J. A. Strawser. 2001. Corporate Social Responsibility and Financial Disclosure: An Alternative Explanation. *Journal of Business Ethics* 33(1): 1–13.
- Gray, R., M. Javad, D. M. Power, dan C. D. Sinclair. 2001. Social and Environmental Disclosure and Corporate Characteristics: A Research Note and Extension. *Journal of Business Finance and Accounting* 28(3-4): 327-356.
- Gray, R., Owen, D dan Maunders, K. 1987. *Corporate Social Reporting: Accounting and Accountability*. London: Prentice-Hall.
- Gray, R., Owen, D. dan Maunders, K. 1998. Corporate Social Reporting: Emerging Trends in Accountiability and Social Contract. *Accounting, Auditing & Accountability Journal*. 1 (1). 6-20.
- Habek, P dan Wolniak, R. 2015. Assessing the Quality of Corporate Social Responsibility Reports: The Case of Reporting Practices in Selected European Union Member States. *Quality & Quantity*, 2.
- Hopwood, A. G. 2009. Accounting and the Environment. *Accounting, Organizations and Society*. 34, 433–439.
- International Organization for Standardization. 2010. ISO 26000: Guidance on Social Responsibility. ISO/FDIS 26000:2010 (E). Switzerland.
- Irene, Sadosrky dan Henrique. 1999. The Relationship Between Environmental Commitment and Managerial Perception of Stakeholders Importance. *Academy of Management Journal*. Vol. 42. No.1.
- Jogiyanto. 2004. *Metodologi Penelitian Bisnis: Salah Kaprah dan Pengalaman-pengalaman*. BPFE-Yogyakarta. Yogyakarta.
- Keraf, A. S. 1998. *Etika Bisnis: Tuntutan dan Relevansinya*. Yogyakarta: Kanisius.
- Khemir, Souhir dan Chedli Baccouche. 2010. Analysis of the Determinants of Corporate Social Responsibility Disclosure in the Annual Reports of Tunisian Listed Firms. *Research in Accounting in Emerging Economies*. Volume 10, 119–144.
- Khojastehpour, Morteza. 2015. How Does Corporate Social Responsibility Avoid the Incidence of Corruption in International Expansion? *European Business Review*. Vol. 27 No. 3, 2015 pp. 334-342.
- Kotler, Philip. 2009. *Manajemen Pemasaran*, Edisi ketiga belas Jilid. Jakarta: Erlangga.
- Krippendorff, Klaus. 2004. *Content analysis: An introduction to its methodology*. Sage
- Kuo L., C. Chen Yeh and Hui Cheng Yu. 2011. Disclosure of Corporate Social Responsibility and Environmental Management: Evidence from China. *Corporate Social Responsibility and Environmental Management*. DOI: 10.1002/csr.274. Diakses tanggal 10 Februari 2019.
- Kuo, L. dan V. Y. J. Chen. 2013. Is Environmental Disclosure an Effective Strategy on Establishment of Environmental Legitimacy for Organization? *Management Decision* 51 (7): 1462-1487.
- Kuswanto, Randy. 2018. *Konformitas dan Kualitas Pengungkapan Informasi Ekonomik, Sosial, dan Lingkungan dalam Pelaporan Berkelanjutan di Indonesia*. Tesis. Fakultas Ekonomika dan Bisnis. Universitas Gadjah Mada.

- Lee, Ki-Hoon. 2015. Does Size Matter? Evaluating Corporate Environmental Disclosure in The Australian Mining and Metal Industry: A combined approach of quantity and quality measurement. *Business Strategy and the Environment*. DOI: 10.1002/bse.1910. Diakses tanggal 12 Februari 2019.
- Luo, L., Q. Tang, dan Y. C. Lan. 2013. Comparison of Propensity for Carbon Disclosure between Developing and Developed Countries: A Resource Constraint Perspective. *Accounting Research Journal* 26(1): 6-34.
- Maksum, Ashar dan Kholis, Azizul. 2003. Corporate Responsibility and Social Accounting Analysis. Proceeding Simposium Nasional Akuntansi IV Ikatan Akuntansi Indonesia. Hal. 936-954.
- Messwati, Elok Dyah. 2012. 70 Persen Kerusakan Lingkungan Akibat Operasi Tambang. *Kompas.com*. <https://regional.kompas.com/read/2012/09/28/17313375/70.Persen.Kerusakan.Lingkungan.akibat.Operasi.Tambang>. Diakses tanggal 06 April 2019.
- Michelon, Giovanna. Silvia Pilonato, Federica Ricceri. 2015. CSR Reporting Practices and the Quality of Disclosure: An Empirical Analysis. *Critical Perspectives on Accounting*. 33, 59-78.
- Mitchell, C. G dan Hill, T. 2009. Corporate Social and Environmental Reporting and the Impact of Internal Environmental Policy in South Africa. *Corporate Social Responsibility and Environmental Management*. 16(1): 48-60.
- Momin, M. A dan Parker, L. D. 2013. Motivations for Corporate Social Responsibility Reporting by MNC Subsidiaries in An Emerging Country: The Case of Bangladesh. *The British Accounting Review*. 45(3): 215-228.
- Moralis, Mohd. 2018. Bupati Siak: Realisasi CSR Perusahaan Tidak Transparan. <https://www.riaumandiri.co/read/detail/63935/bupati-siak-realisasi-csr-perusahaan-tidak-transparan>. Diakses tanggal 4 Maret 2019.
- Neuman, W. L. 1991. *Social Research Methods: Qualitative and Quantitative Approaches*. Allyn and bacon. United States.
- Nikolaeva R, Bicho M. 2011. The Role of Institutional and Reputational Factors in the Voluntary Adoption of Corporate Social Responsibility Reporting Standards. *Journal of the Academy of Marketing Science*. 39(1): 136-157.
- Odriozola M. D. and E. B. Diez. 2017. Is Corporate Reputation Associated with Quality of CSR Reporting? Evidence from Spain. *Corporate Social Responsibility and Environmental Management*. DOI: 10.1002/csr.1399. Diakses tanggal 12 Februari 2019.
- Pedoman CSR Bidang Lingkungan. 2011. Menteri Negara Lingkungan Hidup Republik Indonesia. <http://www.menlh.go.id/juknis-corporate-social-responsibility-csr-bidang-lingkungan-pelengkap-pedoman-csr-2011/>. Diakses tanggal 19 Februari 2019.
- Pedoman KADIN Tentang Tanggung Jawab Sosial Perusahaan (CSR) untuk Mendukung Pembangunan Berkelanjutan. 2015. https://www.asean-csr-network.org/c/images/small_grants_fund/Round_1/Final_Reports/151104_Kadin_Pedoman_CSR.pdf. Diakses Tanggal 19 Februari 2019.

- Pembudi, Teguh Sri. 2005. *CSR Sebuah Keharusan dalam Investasi Sosial*. Jakarta: Pusat Penyuluhan Sosial (PUSENSOS) Departemen Sosial RI. La Tofi Enterprise.
- Poolthong, Y dan R. Mandhachitara. 2009. Customer Expectations of CSR, Perceived Service Quality and Brand Effect in Thai Retail Banking. *International Journal of Bank Marketing*. Vol. 27 Issue: 6, pp.408-427.
- Prakasa, Anugrah. 2016. TI: Indofood dan Bumi Resources Rendah Transparansi. *Cnnindonesia*. <https://www.cnnindonesia.com/ekonomi/20160714021841-92-144647/ti-indofood-dan-bumi-resources-rendah-transparansi>. Diakses tanggal 4 Maret 2019.
- Qodir, Abdul. 2015. Bareskrim: Dana CSR Pertamina Foundation Termasuk Kerugian Negara. *Tribunnews.com*. <http://www.tribunnews.com/nasional/2015/09/02/bareskrim-dana-csr-pertamina-foundation-termasuk-keuangan-negara>. Diakses tanggal 28 Februari 2019.
- Ramirez, R. 1999. *Stakeholders Analysis and Conflict Management*. USA: WBI Washington DC.
- Rankin, M., Patricia, P., Susan, McGowen., Kimberly, F., Matthew, T. 2012. *Contemporary Issues in Accounting*. John Wiley & Sons Australia, Ltd. Australia.
- Roberts, R. W. 1992. Determinants of Corporate Social Responsibility Disclosure: An Application of Stakeholder Theory. *Accounting, Organizations and Society* 17(6): 595-612.
- Schlein, Lisa. 2012. Bahaya Bahan Kimia Terhadap Kesehatan, Lingkungan Meningkat. *Voaindonesia.com*. <https://www.voaindonesia.com/a/bahaya-bahan-kimia-terhadap-kesehatan-lingkungan-meningkat/1502676.html>. Diakses tanggal 06 April 2019.
- Sekaran, Uma, dan Roger Bougie. 2016. *Research Methods for Business: A Skill-Building Approach*. 7th. Chichester: John Wiley & Sons.
- Sethi S. P., J.L. Rovenpor dan M. Demir. 2017. Enhancing the Quality of Reporting in Corporate Social Responsibility Guidance Documents: The Roles of ISO 26000, Global Reporting Initiative and CSR-Sustainability Monitor. *Business and Society Review*. 122:2 139–163.
- Setiawan, Tri Susanto. 2014. Wahana Lingkungan Indonesia Sebut Industri Pulp Merusak Lingkungan. *Tempo.com*. <https://nasional.tempo.co/read/608898/walhi-sebut-industri-pulp-merusak-lingkungan>. Diakses tanggal 06 April 2019.
- Seuring, Stefan dan Stefan, Gold. 2011. Conducting content-analysis based literature reviews in supply chain management. *Supply Chain Management: An International Journal*. Volume 17. No. 05. 544-555.
- Sihombing, Martin. 2018. 500 Perusahaan Dikenai Sanksi Langgar Aturan Lingkungan. *Bisnis.com*. <https://kabar24.bisnis.com/read/20180823/16/830589/500-perusahaan-dikenai-sanksi-langgar-aturan-lingkungan>. Diakses tanggal 13 Februari 2019.

- Solihin, Ismail. 2015. *Corporate Social Responsibility: From Charity to Sustainability*. Salemba Empat. Jakarta.
- Suaryana, A. 2011. Implementasi Akuntansi Sosial dan Lingkungan di Indonesia. *Jurnal Ilmiah Akuntansi dan Bisnis* 6(1): 1-26.
- Suastha, Riva. 2018. PPB Sebut Industri Ekstraktif Indonesia Sarat Pelanggaran HAM. *Cnnindonesia.com*. <https://www.cnnindonesia.com/internasional/20180208021554-106-274696/pbb-sebut-industri-ekstraktif-indonesia-sarat-pelanggaran-ham>. Diakses tanggal 13 Februari 2019.
- Tesch, R. 1990. *Qualitative research: Analysis types and software tools*. Falmer, New York.
- Thomas, Gail dan Nowak, Margaret. 2006. *Corporate Social Responsibility: A Definition*. Working Paper Series 62, Curtin University Technology. Graduate School of Business.
- Tran, Hien. 2018. Differences in Corporate Social Responsibility Disclosure Between Japan and the USA. *Journal of Asian Business and Economic Studies*. DOI 10.1108/JABES-04-2018-0002. Diakses tanggal 12 Februari 2019.
- Undang-Undang No. 21 Tahun 2014 Tentang Panas Bumi. Presiden Republik Indonesia. https://jdih.esdm.go.id/peraturan/UU%20No.%2021%20Tahun%202014_Pabum.pdf. Diakses tanggal 27 Januari 2019.
- Undang-Undang No. 22 Tahun 2001 Tentang Minyak dan Gas Bumi. Presiden Republik Indonesia. <https://jdih.kemenkeu.go.id/fulltext/2001/22TAHUN2001UU.htm>. Diakses tanggal 27 Januari 2019.
- Undang-Undang No. 4 Tahun 2009 Tentang Pertambangan Mineral dan Batubara. Presiden Republik Indonesia. <https://www.atrbpn.go.id/Publikasi/Peraturan-Perundangan/Undang-Undang/undang-undang-nomor-4-tahun-2009-889>. Diakses tanggal 27 Januari 2019.
- Undang-Undang No. 40 Tahun 2007 Tentang Perseroan Terbatas. Presiden Republik Indonesia. https://www.ojk.go.id/sustainable_finance/id/peraturan/undang_dang/Documents/5.%20UU-40%202007%20PERSEROAN%20TERBATAS.pdf. Diakses tanggal 27 Januari 2019.
- Undang-Undang Nomor 25 Tahun 2007 tentang Penanaman modal. Presiden Republik Indonesia. <https://pusdiklat.bkpm.go.id/asset/media/UU%20No%2025%20Tahun%202007%20Ttg%20PM.pdf>. Diakses tanggal 19 Februari 2019.
- Wahyudi, Isa dan Azheri, Busyra. 2008. *Corporate Social Responsibility: Prinsip, Pengetahuan dan Impelemtasi*. In-Trans Publishing. Malang, Jawa Timur.
- Whittington, M dan Ekara, A. 2013. Assessment of Corporate Reporting Quality: A Review of the Literature. *European Accounting Association. 36th annual congress in Paris, France*.
- Wibisono, Yusuf. 2007. *Membedah Konsep & Aplikasi CSR*. Gresik: Fascho Publishing.
- Wilmshurst TD, Frost GR. 2000. Corporate Environmental Reporting: A Test of Legitimacy Theory. *Accounting, Auditing & Accountability Journal*. 13(1): 10–26.