

Referensi

- Aggarwal, P., & Singh, A. K. (2018). CSR and sustainability reporting practices in India: an in-depth content analysis of top-listed companies. *Social Responsibility Journal*, (September). <https://doi.org/10.1108/SRJ-03-2018-0078>
- Alvarez Etxeberria, I., Garayar, A., & Calvo Sánchez, J. A. (2015). Development of sustainability reports for farming operations in the Basque Country using the Delphi method. *Revista de Contabilidad*, 18(1), 44–54. <https://doi.org/10.1016/j.rcsar.2014.03.004>
- Anggraeni, S. 2015. Analisis Perbandingan Tingkat Pengungkapan Tanggung Jawab Sosial Perusahaan Antar Industri Pada Perusahaan Yang Terdaftar di Indeks Kompas 100 (Berdasarkan Pedoman Global Reporting Initiative G4). *Thesis gelar master*. Universitas Gadjah Mada
- Berndt, T, C Bilolo, dan L Muller.2014. The Future of Integrated Reporting Analysis and Recommendations. *4th Annual International Conference on Accounting and Finance (AF 2014)*, 195-206. Global Science and Technology Forum.
- Bhatia, A., & Tuli, S. (2018a). Sustainability reporting: an empirical evaluation of emerging and developed economies. *Journal of Global Responsibility*, 9(2), 207–234. <https://doi.org/10.1108/jgr-01-2018-0003>
- Bhatia, A., & Tuli, S. (2018b). Sustainability reporting practices in US and UK: an empirical comparison. *International Journal of Law and Management*, 60(4), 1034–1056. <https://doi.org/10.1108/IJLMA-04-2017-0102>
- Buallay, A., & Al-Ajmi, J. (2019). The role of audit committee attributes in corporate sustainability reporting: Evidence from banks in the Gulf Cooperation Council. *Journal of Applied Accounting Research*. <https://doi.org/10.1108/JAAR-06-2018-0085>
- Buallay, A., Hamdan, A., & Barone, E. (2019). Sustainability reporting and firm's performance: Comparative study between manufacturing and banking sectors. *International Journal of Productivity and Performance Management*, (December). <https://doi.org/10.1108/IJPPM-10-2018-0371>
- Cantele, S., Tsalis, T. A., & Nikolaou, I. E. (2018). A new framework for assessing the sustainability reporting disclosure of water utilities. *Sustainability (Switzerland)*, 10(2), 1–12. <https://doi.org/10.3390/su10020433>
- Classification, Jakarta Stock Industrial. 2019. Jakarta Stock Industrial Classification. Diakses dari laman: <https://www.sahamok.com/jasica-jakarta-stock-industrial-classification/>.
- Creswell, JW. 2014. *Research Design*. London: Sage Publications.
- Daub, C. H. (2007). Assessing the quality of sustainability reporting: an alternative methodological approach. *Journal of Cleaner Production*, 15(1), 75–85. <https://doi.org/10.1016/j.jclepro.2005.08.013>
- Deegan, C. M. (2018). *Legitimacy theory time is right for a necessary makeover*. <https://doi.org/10.1108/AAAJ-08-2018-3638>
- Dienes, D., Sassen, R., & Fischer, J. (2016). What are the drivers of sustainability reporting? A systematic review. *Sustainability Accounting, Management and Policy Journal*, 7(2), 154–189. <https://doi.org/10.1108/SAMPJ-08-2014-0050>

- DiMaggio, P. J., & Powell, W. W. (2000). The iron cage revisited institutional isomorphism and collective rationality in organizational fields. *Advances in Strategic Management*, 17(2), 143–166. [https://doi.org/10.1016/S0742-3322\(00\)17011-1](https://doi.org/10.1016/S0742-3322(00)17011-1)
- Dissanayake, D., Tilt, C., & Qian, W. (2019). Factors influencing sustainability reporting by Sri Lankan companies. *Pacific Accounting Review*, 31(1), 84–109. <https://doi.org/10.1108/PAR-10-2017-0085>
- Dissanayake, D., Tilt, C., & Xydias-Lobo, M. (2016). Sustainability reporting by publicly listed companies in Sri Lanka. *Journal of Cleaner Production*, 129, 169–182. <https://doi.org/10.1016/j.jclepro.2016.04.086>
- Domingues, A. R., Lozano, R., Ceulemans, K., & Ramos, T. B. (2017). Sustainability reporting in public sector organisations: Exploring the relation between the reporting process and organisational change management for sustainability. *Journal of Environmental Management*, 192, 292–301. <https://doi.org/10.1016/j.jenvman.2017.01.074>
- Donaldson, T., & Preston, L. E. E. E. (2019). *The Stakeholder Theory of the Corporation : Concepts , Evidence , and Implications Author (s) : Thomas Donaldson and Lee E . Preston Source : The Academy of Management Review , Vol. 20, No. 1 (Jan., 1995), p p. 65-91 Published by : Academy of Manag. 20(1), 65–91.*
- Ehnert, I., Parsa, S., Roper, I., Wagner, M., & Muller-Camen, M. (2016). Reporting on sustainability and HRM: a comparative study of sustainability reporting practices by the world’s largest companies. *International Journal of Human Resource Management*, 27(1), 88–108. <https://doi.org/10.1080/09585192.2015.1024157>
- Gege. 2017. Sustainability Report (SR) di Indonesia sepi peminat. Majalah CSR, 30 Oktober 2017. Diakses pada 20 Oktober 2019 dari laman: <https://majalahcsr.id/sustainability-report-sr-di-indonesia-sepi-peminat/>
- Hasnas, J. 1998. The normative theories of business ethics: a guide for the perplexed. *Business Ethics Quarterly* Vol.8, No.1
- Hennink, Monique., Hutter, Ine., dan Bailey, Ajay. 2011. *Qualitative Research Methods*. Sage Publication Ltd.
- Higgins, C., & Coffey, B. (2016). Improving how sustainability reports drive change: a critical discourse analysis. *Journal of Cleaner Production*, 136, 18–29. <https://doi.org/10.1016/j.jclepro.2016.01.101>
- Hsu, C. W., Lee, W. H., & Chao, W. C. (2013). Materiality analysis model in sustainability reporting: A case study at Lite-On Technology Corporation. *Journal of Cleaner Production*, 57, 142–151. <https://doi.org/10.1016/j.jclepro.2013.05.040>
- Iatridis, G. E. (2013). Environmental disclosure quality: Evidence on environmental performance, corporate governance and value relevance. *Emerging Markets Review*, 14(1), 55–75. <https://doi.org/10.1016/j.ememar.2012.11.003>
- Initiative, Global Reporting. 2019. GRI Database. Diakses dari laman: <https://database.globalreporting.org>
- Initiative, Global Reporting. 2018. Pedoman Penyusunan Laporan Keberlanjutan:

GRI Standards Bahasa Indonesia.

- Jain, R., & Winner, L. H. (2016). CSR and sustainability reporting practices of top companies in India. *Corporate Communications*, 21(1), 36–55. <https://doi.org/10.1108/CCIJ-09-2014-0061>
- Keuangan, Otoritas Jasa. 2017. Peraturan Otoritas Jasa Keuangan Nomor 51/POJK.03/2017 tentang Penerapan Keuangan Berkelanjutan Bagi Lembaga Jasa Keuangan, Emiten, dan Perusahaan Publik.
- Kılıç, M., Uyar, A., & Karaman, A. S. (2019a). What impacts sustainability reporting in the global aviation industry? An institutional perspective. *Transport Policy*, 79(January), 54–65. <https://doi.org/10.1016/j.tranpol.2019.04.017>
- Kılıç, M., Uyar, A., & Karaman, A. S. (2019b). What impacts sustainability reporting in the global aviation industry? An institutional perspective. *Transport Policy*, 79, 54–65. <https://doi.org/10.1016/j.tranpol.2019.04.017>
- Koizumi, Y., Yamada, R., Nishioka, M., Matsumura, Y., Tsuchido, T., & Taya, M. (2002). Deactivation kinetics of Escherichia coli cells correlated with intracellular superoxide dismutase activity in photoreaction with titanium dioxide particles. *Journal of Chemical Technology and Biotechnology*, 77(6), 671–677. <https://doi.org/10.1002/jctb.619>
- Krippendorff, Klaus. 2004. *Content Analysis An Introduction to Its Methodology*. United Kingdom, London: Sage Publications Ltd.
- Kuswanto, Randy. 2018. Konformitas dan Kualitas Pengungkapan Informasi Ekonomik, Sosial, dan Lingkungan dalam Pelaporan Keberlanjutan di Indonesia. *Thesis Gelar Master*. Universitas Gadjah Mada
- 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>
- Laskar, N., & Maji, S. G. (2016). Corporate sustainability reporting practices in India: Myth or reality? *Social Responsibility Journal*, 12(4), 625–641. <https://doi.org/10.1108/SRJ-05-2015-0065>
- Leszczynska, A. (2012). Towards shareholders' value: An analysis of sustainability reports. *Industrial Management and Data Systems*, 112(6), 911–928. <https://doi.org/10.1108/02635571211238518>
- Munshi, Diganta. Dutta, Sraboni, 2016. Sustainability Reporting Quality of Indian and American Manufacturing Firms: A Comparative Analysis. *Serbian Journal of Management*. <https://doi.org/10.5937/sjml11-9593>.
- Orazalin, N., & Mahmood, M. (2018). Economic, environmental, and social performance indicators of sustainability reporting: Evidence from the Russian oil and gas industry. *Energy Policy*, 121(June), 70–79. <https://doi.org/10.1016/j.enpol.2018.06.015>
- Ortiz, E., & Marin, S. (2014). Global Reporting Initiative (GRI) as recognized guidelines for sustainability reporting by spanish companies on the IBEX 35: Homogeneity in their framework and added value in the relationship with financial entities. *Intangible Capital*, 10(5), 855–872. <https://doi.org/10.3926/ic.492>

- Pérez, A., & Rodríguez del Bosque, I. (2014). Sustainable development and stakeholder relations management: Exploring sustainability reporting in the hospitality industry from a SD-SRM approach. *International Journal of Hospitality Management*, 42, 174–187. <https://doi.org/10.1016/j.ijhm.2014.07.003>
- Putri, Ajeng Dianingtyas. 2019. Pengaruh Ukuran, Profitabilitas, dan Leverage Perusahaan Terhadap Pengungkapan Tanggung Jawab Sosial Perusahaan. *Skripsi Akuntansi*. Universitas Gadjah Mada.
- Ramos, T. B., Cecílio, T., Douglas, C. H., & Caeiro, S. (2013). Corporate sustainability reporting and the relations with evaluation and management frameworks: The Portuguese case. *Journal of Cleaner Production*, 52, 317–328. <https://doi.org/10.1016/j.jclepro.2013.03.002>
- Rankin, Michaela., Stanton, Patricia., Mc Gowen, Susan., Ferlauso, Kimberly., dan Tillig, Mathew. 2012. *Contemporary Issues in Accounting*. John Wiley & Sons Australia, Ltd.
- Riyanto, Bambang. 2010. *Dasar-Dasar Pembelian Perusahaan*. BPFE: Yogyakarta
- Schaltegger, S., & Wagner, M. (2006). Integrative management of sustainability performance, measurement and reporting. *International Journal of Accounting, Auditing and Performance Evaluation*, 3(1), 1–19. <https://doi.org/10.1504/IJAAPE.2006.010098>
- Sekaran, Uma., dan Bougie, R. 2016. *Research Methods for Business Seventh Edition*. United Kingdom: John Wiley & Sons
- Siew, R. Y. J. (2015). A review of corporate sustainability reporting tools (SRTs). *Journal of Environmental Management*, 164, 180–195. <https://doi.org/10.1016/j.jenvman.2015.09.010>
- Steinhofel, E., Galeitzke, M., Kohl, H., & Orth, R. (2019). Sustainability reporting in German manufacturing SMEs. *Procedia Manufacturing*, 33, 610–617. <https://doi.org/10.1016/j.promfg.2019.04.076>
- Sutiono, Fidyaa. 2019. Analisis Tingkat Kesesuaian Laporan Tahunan dan Laporan Keberlanjutan dengan Kerangka Pelaporan Terintegrasi Internasional. *Thesis Gelar Master*. Universitas Gadjah Mada
- Thijssens, T., Bollen, L., & Hassink, H. (2016). Managing sustainability reporting: many ways to publish exemplary reports. *Journal of Cleaner Production*, 136, 86–101. <https://doi.org/10.1016/j.jclepro.2016.01.098>
- Undang-Undang Negara Republik Indonesia Nomor 20 tahun 2008. 2008. Usaha Mikro, Kecil, dan Menengah (UMKM).
- Wijayana, S., & Achjari, D. (2019). Market Reaction to the Announcement of an Information Technology Investment: Evidence from Indonesia. *Information & Management*, (March 2018), 103248. <https://doi.org/10.1016/j.im.2019.103248>
- Young, S., & Marais, M. (2012). A Multi-level Perspective of CSR Reporting: The Implications of National Institutions and Industry Risk Characteristics. *Corporate Governance: An International Review*, 20(5), 432–450. <https://doi.org/10.1111/j.1467-8683.2012.00926.x>