

Daftar Pustaka

- ACCA Australia. 2011. "Adoption of Integrated Reporting by the ASX 50."
<https://research-repository.st-andrews.ac.uk/handle/10023/3788>.
- Aditya, Nabeela Fanny. 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)."
Yogyakarta: Universitas Gadjah Mada.
- Adriana. 2015. "Analisis Kesiapan Menerapkan Integrated Reporting Pada Indeks LQ-45."
Yogyakarta: Universitas Gadjah Mada.
- Baxi, C. V., dan Rupamanjari Sinha Ray. 2009. "Corporate Social and Environmental Disclosures and Reporting." *Indian Journal of Industrial Relations and Human Resources* 44 (3): 355–75.
- Eccles, Robert G., dan Michael P. Krzus. 2010. *One Report: Integrated Reporting for a Sustainable Strategy*. Hoboken, New Jersey: John Wiley & Sons, Inc.
- Ernst and Young. 2016. "EY's Excellence in Integrated Reporting Awards 2016."
- Galbreath, Jeremy. 2013. "ESG in Focus: The Australian Evidence." *Journal of Business Ethics* 118 (3): 529–41. doi:10.1007/s10551-012-1607-9.
- Global Reporting Initiative. 2015. "Discover the Essentials of Reporting." *Global Reporting Initiative*. <https://www.globalreporting.org/information/current-priorities/integrated-reporting/Pages/default.aspx>.
- Idowu, Samuel O., Nicholas Capaldi, Liangrong Zu, dan Ananda Das Gupta, eds. 2013. *Encyclopedia of Corporate Social Responsibility*. Berlin, Heidelberg: Springer Berlin Heidelberg. <http://link.springer.com/10.1007/978-3-642-28036-8>.
- International Integrated Reporting Council. 2013. "Integrated Reporting-The Pilot Programme 2013 Yearbook: Business and Investors Explore the Sustainability Perspective of Integrated Reporting." International Integrated Reporting Council.
- Komunitas Jago Akuntansi Indonesia. 2015. "Integrated Reporting: Sebuah Pendekatan Baru Dalam Pelaporan Nilai Perusahaan." *Komunitas Jago Akuntansi Indonesia*. December 3. <http://www.jagoakuntansi.com/2015/12/integrated-reporting-sebuah-pendekatan-baru-dalam-pelaporan-nilai-perusahaan/>.

- Lev, Baruch. 2003. "Remarks on the Measurement, Valuation, and Reporting of Intangible Assets." In *Economic Policy Review*. Vol. 9. New York.
- Maniora, Janine. 2015. "Is Integrated Reporting Really the Superior Mechanism for the Integration of Ethics into the Core Business Model? An Empirical Analysis." *Journal of Business Ethics*, October. doi:10.1007/s10551-015-2874-z.
- Milne, Markus J., dan Ralph W. Adler. 1999. "Exploring the Reliability of Social and Environmental Disclosures Content Analysis." *Accounting, Auditing & Accountability Journal* 12 (2): 237–56. doi:10.1108/09513579910270138.
- MSCI ESG Research Inc. 2015. "ESG Ratings Methodology." MSCI.
- Otoritas Jasa Keuangan. 2015. "Roadmap Keuangan Berkelanjutan Di Indonesia 2015-2019." Jakarta: Otoritas Jasa Keuangan.
- PricewaterhouseCoopers. 2012. "Integrated Reporting: The Future of Corporate Reporting." PricewaterhouseCoopers AG Wirtschaftsprüfungsgesellschaft. www.pwc.de/integrated-reporting.
- Pricewaterhouse Coopers. 2013. "The Value Creation Journey: A Survey of JSE Top-40 Companies' Integrated Reports."
- PT Astra Agro Lestari Tbk. 2015. "Laporan Tahunan PT Astra Agro Lestari Tbk 2015."
- PT Bank Negara Indonesia (Persero) Tbk. 2015. "Laporan Tahunan PT Bank Negara Indonesia (Persero) Tbk 2015."
- PT Bio Farma (Persero). 2015. "Laporan Tahunan PT Bio Farma (Persero) 2015."
- PT Pertamina EP. 2015. "Laporan Tahunan PT Pertamina EP 2015."
- PT Semen Indonesia (Persero) Tbk. 2015. "Laporan Tahunan PT Semen Indonesia (Persero) Tbk 2015."
- PT Timah (Persero) Tbk. 2015. "Laporan Tahunan PT Timah (Persero) Tbk 2015."
- PT United Tractors Tbk. 2015. "Laporan Tahunan PT United Tractors Tbk 2015."
- PT Wijaya Karya (Persero) Tbk. 2015. "Laporan Tahunan PT Wijaya Karya (Persero) Tbk 2015."
- Radley Yeldar, GRI, dan A4S. 2011. "The Value of Extra-Financial Disclosure: What Investors and Analysts Said."

- Rowbottom, N., dan J. Locke. 2016. “The Emergence of <IR>” *Accounting and Business Research* 46 (1): 83–115. doi:10.1080/00014788.2015.1029867.
- Taylor, S. J., dan R. Bogdan. 1998. *Introduction to Qualitative Research Methods: A Guidebook and Resource*. New York: John Wiley & Sons, Inc.
- United Nations Environment Programme. 2006. “Tomorrow’s Value: The Global Reporters 2006 Survey of Corporate Sustainability Reporting.”
- Van Zyl, Anria S. 2013. “Sustainability and Integrated Reporting in the South African Corporate Sector.” *The International Business & Economics Research Journal (Online)* 12 (8): 903.
- Wild, Susan, dan Chris van Staden. 2013. “Integrated Reporting: Initial Analysis of Early Reporters—an Institutional Theory Approach.” In *7th Asia Pacific Interdisciplinary Accounting Research Conference*, 26–28.
<http://www.apira2013.org/proceedings/pdfs/K236.pdf>.