

DAFTAR PUSTAKA

- ACCA dan The Net Balance Foundation. 2011. *Adoption of Integrated reporting by The ASX50*. The Association of Chartered Certified Accountant, London
- Abela, Mario. 2016. "Integrated Reporting in UK." *Gather* (March). http://gather.london/wp-content/uploads/2016/03/8.1.7_White-Paper-Integrated-Reporting_v3.pdf.
- Adam, C, and A Zutshi. 2004. "Corporate Social Responsibility: Why Business Should Act Responsibly and Be Accountable." *Australian Accounting Review* 14(3): 31–39.
- Aribi, Z.A, and S.S Gao. 2012. "Narrative Disclosure of Corporate Social Responsibility in Islamic Financial Institutions." *Managerial Auditing Journal* 27(2): 199–222.
- Armbruster, Kyle, and Tiffany Clay. 2011. "Integrated Reporting: An Irreversible Tipping Point." *Accountancy SA* (April): 28–29.
- Berndt, et al. 2014. "The Future of Integrated Reporting: Analysis and Recommendations." *4th Annual International Conference on Accounting* 10(4): 1–22.
- Birindelli, G, P Ferretti, M Intonti, and A Iannuzzi. 2013. "On the Drives of Corporate Social Responsibility in Banks: Evidence from an Ethical Rating Model." *Journal of Management Governmental*.
- Boonlua, S., and S. Phankasem. 2016. "Engagement in Integrated Reporting: Evidence from the International Integrating Reporting Council Adoption Framework." *Journal of Business and Retail Management Research* 10(3): 126–37.
- Deloitte. 2014. "Integrated Reporting in the Netherlands."
- Dragu, Ioana-Maria, and Adriana Tiron-Tudor. 2013. "Gri Compliance and Prerequisites of Integrated Reporting for Asian-Pacific Companies." *Annales Universitatis Apulensis : Series Oeconomica* 15(2): 432–42.

- Eccles, Robert G, and Daniela Saltzman. 2011. "Achieving Sustainability Through Integrated Reporting." *Stanford Social Innovation Review* Summer: 56–61.
- Eccles, Robert G., and Michael P. Krzus. 2010. "Integrated Reporting for a Sustainable Strategy." *Financial Executive* 26(2): 28–32.
- Elkington, John. 1997. "Accounting for the Triple Bottom Line." *Measuring Business Excellence* 2(3): 18–22.
- EY (Ernst and 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."
- Fifka, Matthias S. 2013. "Corporate Responsibility Reporting and Its Determinants in Comparative Perspective - a Review of the Empirical Literature and a Meta-Analysis." *Business Strategy and the Environment* 22(1): 1–35.
- Filipovic, Podrug, and & Kristo. 2010. "Assessment of Relations Between Stewardship and Stakeholder Theory." *Annals of DAAAM for 2010 & Proceedings of the 21st International DAAAM Symposium* 21(1): 1229–31.
- Freeman, R Edward. 1983. "Stockholders and Stakeholders: A New Perspective on Corporate Governance." *Academic Journal* 25(3): 88.
- Freeman, R. Edward, Andrew C. Wicks, and Bidhan Parmar. 2004. "Stakeholder Theory and 'The Corporate Objective Revisited.'" *Organization Science* 15(3): 364–69. <http://pubsonline.informs.org>.
- Friedman, Milton. 1962. *Capitalism and Freedom*. University of Chicago Press.
- Gray, R, R Khouhy, and S Lavers. 1995. "Corporate Social Environmental Reporting: A Review of the Literature and a Longitudinal Study of UK Disclosure." *Accounting, Auditong & Accountability Journal*: 78–101.
- Harrison, Jeffrey S., and Andrew C. Wicks. 2013. "Stakeholder Theory, Value, and Firm Performance." *Business Ethics Quarterly* 23(01): 97–124. https://www.cambridge.org/core/product/identifier/S1052150X00005388/type/journal_article.
- Hennink, M., Hutter, I., Bailey, A., 2011, "Qualitative Research Methodes," Sage Publication,Ltd.

- Hindley, Tertia, and Pieter W Buys. 2012. "Integrated Reporting Compliance With The Global Reporting Initiative Framework: An Analysis Of The South African Mining Industry." *The International Business & Economics Research Journal (Online)* 11(11): 1249–60. [http:// search.proquest.com/ abicomplete/docview/ 1418719822/fulltextPDF/1850C62E6D464E9BPQ/4?accountid=42518](http://search.proquest.com/abicomplete/docview/1418719822/fulltextPDF/1850C62E6D464E9BPQ/4?accountid=42518).
- Hoque, Mohammad. 2017. "Why Company Should Adopt Integrated Reporting?" *International Journal of Economics and Financial Issues* 7(1): 241–48.
- James, Marianne L. 2015. "Accounting Majors' Perceptions of the Advantages and Disadvantages of Sustainability and Integrated Reportin." *Journal of Legal, Ethical and Regulatory Issues* 18(2): 107–24.
- Jeyaretnam, T.L, and Niblock-Siddle K. 2010. "Integrated Reporting: A Perspective from Net Balance. In: Eccles R. G., Cheng B. and Saltzman D. Editors, The Lanscape of Integrated Reporting: Reflections and Next Steps." *Boston: Harvard Business School*: 33–37.
- Kolk, Ans. 2010. "Trajectories of Sustainability Reporting by MNCs." *Journal World of Business* 45(4): 367–74.
- Lodhia, Sumit. 2014. "Exploring the Transition to Integrated Reporting Through a Practice Lens: An Australian Customer Owned Bank Perspective." *Journal of Business Ethics*: 585–98. <http://dx.doi.org/10.1007/s10551-014-2194-8>.
- PWC. 2014. "Corporate Performance: What Do Investors Want to Know? Powerful Stories through Integrated Reporting." (September): 1–22. http://www.pwc.com/en_GX/gx/audit-services/corporate-reporting/publications/investor-view/assets/pwc-investor-survey-ir-september2014.pdf.
- Shaun, Vorster, and Christelle Marais. 2014. "Corporate Governance , Integrated Reporting , and Stakeholder Management : A Case Study of Eskom." *African Journal of Business Ethics* 8(2): 31–57.
- Shelley, Marshall, and Ramsay Ian. 2012. "Stakeholders and Directors' Duties: Law, Theory and Evidence." *UNSW Law Journal* 35(1): 291–315.
- Stent, Warwick, and Tuyana Dowler. 2015. "Early Assessments of the Gap between Integrated Reporting and Current Corporate Reporting." *Meditari Accountancy Research* 23(1): 92–117. <http://dx.doi.org/10.1108/MEDAR-02-2014-0026>.
- The International Integrated Reporting Council. 2013. "The International Integrated Reporting Framework." *The International <IR> Framework*. www.theiirc.org.

- Tudor-Tiron, Adriana, and Ioana Dragu. 2014. "From Sustainability To Integrated Reporting - the Political Perspective of Institutional Theory." *Studia Universitatis Babeş-Bolyai* 59(2): 20–33.
- Vormedal, Irja H., and Audun Ruud. 2009. "Sustainability Reporting in Norway - An Assessment of Performance in the Context of Legal Demands and Socio-Political Drivers." *Business Strategy and the Environment* 18(4): 207–22.
- Wild, Susan, and Chris van Staden. 2013. "Integrated Reporting : Initial Analysis of Early Reporters – an Institutional Theory Approach." *7th Asia Pacific Interdisciplinary Accounting Research Conference*: 1–39.
- Zyl, Anria S Van. 2013. "In The South African Corporate Sector." *International Business & Economics Research Journal* 12(8): 903–26.