

DAFTAR PUSTAKA

- Astini, L. T., Yuniarta, G. A dan Kurniawan, P. S. 2017. Analisis Penerapan Global Reporting Initiative (GRI) G4 Pada Laporan Keberlanjutan Perusahaan Tahun 2013-2016 (Studi Pada Perusahaan Pertambangan Yang Terdaftar Di BEI).
- Badu, B., dan Appiah, K. O. 2018. Value relevance of accounting information: an emerging country perspective. *Journal of Accounting & Organizational Change*, 473-491.
- Barth, M. E. (2000). *Valuation-based accounting research: Implication for financial reporting and opportunities for future research*. CA: Stanford University.
- Deegan, Craig, and Ben Gordon. 1996. A Study of the Environmental Disclosure Policies of Australian Corporations. *Accounting and Business Research* 26 (3):187–199.
- Dewan Komisiner Otoritas Jasa Keuangan. 2017. *Peraturan Otoritas Jasa Keuangan Nomor 51 /POJK.03/2017 Tentang Penerapan Keuangan Berkelanjutan Bagi Lembaga Jasa Keuangan, Emiten, Dan Perusahaan Publik*. Jakarta: Otoritas Jasa Keuangan
- Elkington, J. 1997. *Cannibals with Forks: The Triple Bottom Line of 21st Century*. Business Oxford: Capstone Publishing Ltd.
- Francis, J., & Schipper, K. 1999. Have Financial Statements Lost their Relevance? *Journal of Accounting Research*, 319-351.
- Freeman, R. E. 1984. *Strategic Management: A Stakeholder Approach*, Boston, Pitman.
- Gamerschlag, R. 2013. Value relevance of human capital information. *Journal of Intellectual Capital*, 325-345.
- Ghozali dan Chariri, 2007. *Teori Akuntansi*. Semarang: Badan Penerbit Undip.
- Gray, R., Kouhy, R. dan Lavers, S. 1995. Corporate Social and Environmental Reporting: A Review of Literature and a Longitudinal Study of UK Disclosure. *Accounting, Auditing, and Accountability Journal*, Vol.8 No 2: 47-76.
- Global Reporting Initiative. 2011. *Sustainability Reporting Guidelines, Version 3.1*.
- Global Reporting Initiative (GRI). 2013. *Sustainability Reporting Guidelines – Reporting Principles and Standard Disclosures*. Amsterdam.
- GRI. 2016. *GRI Standards*. Amsterdam: Global Sustainability Standards Board (GSSB).
- GRI dan Oxfam Novib. 2015. *Menginformasikan Keputusan, Mendorong Perubahan: Peran Data dalam Masa Depan Berkelanjutan*.

- Gunawan, Juniati. 2010. Perception of important information in corporate social disclosures: evidence from Indonesia.
- Gunawan, Juniati. 2016. Corporate social responsibility Initiatives in a Regulated and Emerging Country: An Indonesia Perspective. *Key Initiatives in Corporate social responsibility, Sustainability, Ethics & Governance* : 325- 341.
- Gunawan, Y., dan Mayangsari, S. (2015). Pengaruh Sustainability Reporting Terhadap Nilai Perusahaan Dengan Investment Opportunity Set Sebagai Variabel Moderating. *e-Journal Akuntansi Trisakti*, 2, 49–67.
- Hąbek, Patrycja, dan Radosław Wolniak. 2016. Assessing the Quality of Corporate social responsibility Reports: The Case of Reporting Practices in Selected European Union Member States. *Quality & Quantity* 50 (1):399– 420.
- Haron, Hasnah, Sofri Yahya, Sharon Manasseh, dan Ishak Ismail. 2006. Level of Corporate Social Disclosure in Malaysia. *Malaysian Accounting Review* 5 (1):159–184.
- Hooks, Jill, and Chris J. van Staden. 2011. Evaluating Environmental Disclosures: The Relationship between Quality and Extent Measures. *The British Accounting Review* 43 (3):200–213.
- Kartini, D. 2009. *Corporate Social Responsibility : Transformasi Konsep Sustainability Management Dan Implementasi Di Indonesia*. Refika Aditama, Bandung.
- Kuswanto, R. (2016). *Relevansi Nilai Informasi Akuntansi Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2013-2014*.
- Leitoniene, Sviesa, dan Alfreda Sapkauskiene. 2015. Quality of Corporate social responsibility Information. *Procedia - Social and Behavioral Sciences* 213:334–339.
- Man, Chi Keung. 2015. *International Perspectives: The Impact of Corporate Sustainability Disclosure Decision, Disclosure Quality, Disclosure Quantity, Disclosure Index on Financial Analyst Following, Forecast Accuracy and Forecast Dispersion*. Aberdeen: Doctoral Dissertation. University of Aberdeen. <http://ssrn.com/abstract=2583165>.
- Moleong, Lexy J. (2017). *Metode Penelitian Kualitatif*, cetakan ke-36, Bandung : PT. Remaja Rosdakarya Offset
- Mostafa, W. 2016. The value relevance of earnings, cash flows and book values in Egypt. *Management Research Review*, 1752-1778.
- Nasution, Ryan Muhammad, dan Desi Adhariani. 2016. Simbolis Atau Substantif? Analisis Praktik Pelaporan CSR. *Jurnal Akuntansi Dan Keuangan Indonesia* 13 (1):23–51.
- Navdal, R. (2010). *Value Relevance of Accounting Information: Emphasis on the Financial Crisis in 2008*. Kristiansand: The University of Agder.

- Omair-Alotaibi, K., & Hussainey, K. (2016). Determinants of CSR disclosure quantity and quality: Evidence from non-financial listed firms in Saudi Arabia. *International Journal of Disclosure and Governance*, 13(4): 364–393.
- Ohlson, J. A. 1995. Earnings, Book-Values, and Dividends in Equity Valuation. *Contemporary Accounting Research*, 11(2), 661–687.
- Okafor, O. N., Anderson, M., & Warsame, H. (2016). IFRS and value relevance: evidence based on Canadian adoption. *International Journal of Managerial Finance*, 136-160.
- Ota, K. (2010). The Value Relevance of Management Forecasts and Their Impact on Analysts' Forecast: Empirical Evidence From Japan. *Journal of Accounting, Finance and Business Studies*, 28-60.
- Patten, Dennis M. 1992. Intra-Industry Environmental Disclosures in Response to the Alaskan Oil Spill: A Note on Legitimacy Theory. *Accounting, Organisations and Society* 17 (5):471–475.
- Pusaka, S. (2017). Peluncuran GRI Standards 2018: Membaca Arah Akuntabilitas Masa Depan. Diakses dari website Majalah CSR: <https://majalahcsr.id/peluncuran-gri-standards-2018-membaca-arrah-akuntabilitas-masa-depan/2/> diakses tanggal 17 Oktober 2021.
- Ramadhanisa, Meutia, dan Fu'ad Rakhman. 2019. Analisis Kualitas dan Determinan Laporan Keberlanjutan Perusahaan di Negara Kawasan ASEAN. Universitas Gadjah Mada.
- Rudito, Bambang dan Famiola Melia. 2013. CSR (Corporate Social Responsibility). Bandung: Rekayasa Sains.
- Rudyanto, Astrid. 2017. State Ownership, Family Ownership, and Sustainability Report Quality: The Moderating Role of Board Effectiveness. *Accounting and Finance Review* 2 (2):15–25.
- Sarumpaet, S., Nelwan, M. L., & Dewi, D. N. (2017). The value relevance of environmental performance: evidence from Indonesia. *Social Responsibility Journal*, 817-827.
- Sekaran, Uma. 2006. Metodologi Penelitian Untuk Bisnis. Jakarta: Salemba Empat.
- Shauki, E. 2011. Perceptions on Corporate social responsibility: A Study in Capturing Public Confidence. *Corporate social responsibility and Environmental Management* 18 (3):200–208.
- Spradley, P. James. 1980. Participant Observation. Florida: Holt, Rinehart and Winston.
- Sugiyono. 2018. Metode Penelitian Kuantitatif, Kualitatif, dan R&D. Bandung: Alfabeta.

Tsalavoutas, I., & Dionysiou, D. 2014. Value relevance of IFRS mandatory disclosure requirements. *Journal of Applied Accounting Research*, 22-42.

United Nations Population Division. *World Population Prospects. The 2015 Revision*. New York: United Nations; 2015.

World Business Council for Sustainable Development. 2002. *Corporate Social Responsibility The WBCSD Journey*. WBCSD.

