

BIBLIOGRAPHY

Acuti, D., Bellucci, M., & Manetti, G. (2020). Company Disclosures Concerning the Resilience of Cities from the Sustainable Development Goals (SDGs) Perspective. *Cities*, 99. <https://doi.org/10.1016/j.cities.2020.102608>

Akadiati, V. A. P., Purwati, A. S. M., & Sinaga, I. (2023). Penerapan Standar Pelaporan Keberlanjutan GRI dan Profitabilitas Terhadap Nilai Perusahaan. *Ekonomis: Journal of Economics and Business*, 7(2), 1008–1014. <https://doi.org/10.33087/ekonomis.v7i2.1232>

Ananda, W., Pradesa, H. A., & Wijayanti, R. (2023). Pelaksanaan Sustainability Report Berdasarkan GRI Standards Guidelines Pada Perusahaan Manufaktur di Indonesia. *Ekonomi, Keuangan, Investasi dan Syariah (EKUITAS)*, 5(2), 531–543. <https://doi.org/10.47065/ekuitas.v5i2.4299>

Anugerah, E. G., Saraswati, E., & Andayani, W. (2018). Quality of Disclosure and Corporate Social Responsibility Reporting Practices in Indonesia. *Jurnal Akuntansi*, 22(3), 337–353.

Arifin, S., Lanskap Keberlanjutan Indonesia: Telaah Praktik Pelaporan Keberlanjutan Perusahaan Publik dan Ruang Perbaikannya. PT Karisman Primalulang. <https://karisman-consulting.co.id/sustainability-report-di-indonesia/> (2023, December 5)

Barroso-Méndez, M. J., Pajuelo-Moreno, M., & Gallardo-Vázquez, D. (2024). A meta-analytic review of the sustainability disclosure and reputation relationship: aggregating findings in the field of social and environmental accounting. *Sustainability Accounting, Management and Policy Journal*. <https://doi.org/10.1108/sampj-04-2022-0168>

Brigham, Eugene F., Houston, Joel F.. (2019). *Fundamentals of Financial Management Twelfth Edition (E-Book)* (15). USA: Cengage Learning.

Carolina, Y., Maryana, M., & Yuniarti, N. (2020). Sustainability Report Disclosure and Corporate Financial Performance (Evidence from Indonesia). *IEEE International Conference on Information Management and Engineering*. <https://doi.org/10.1145/3430279.3430288>

Crisóstomo, V. L., de Souza Freire, F., & Cortes de Vasconcellos, F. (2011). Corporate Social Responsibility, Firm Value and Financial Performance in Brazil. *Social Responsibility Journal*, 7(2), 294–311. <https://doi.org/10.1108/17471111111141549>

Darmawati, D., & Noor, I. N. (2018). Pengaruh Kepemilikan Institusional Terhadap Ketepatanwaktuan Penyajian Laporan Keuangan. *Seminar Nasional Cendekiawan*, 4, 961–966.

Darus, F., Amran, A., Nejati, M., & Yusoff, H. (2014). Corporate Social Responsibility Towards the Community: Evidence from Islamic Financial Institutions in Malaysia. *International Journal of Green Economics*, 8(3/4), 273–287. <https://doi.org/10.1504/IJGE.2014.067729>

Dutta, P., & Dutta, A. (2021). Impact of External Assurance on Corporate Climate Change Disclosures: New Evidence from Finland. *Journal of Applied Accounting Research*, 22(2). <https://doi.org/10.1108/JAAR-08-2020-0162>

Edison, A. (2017). Struktur Kepemilikan Asing, Kepemilikan Institusional dan Kepemilikan Manajerial Pengaruhnya Terhadap Luas Pengungkapan Corporate Social Responsibility (CSR) (Studi Empiris Pada Perusahaan Sektor Utama Yang Terdaftar di Bursa Efek Indonesia Tahun 2013-2014). *Bisma Jurnal Bisnis dan Manajemen*, 11(2), 164–175.

Eichhorn, S. J. (2022). Resource extraction as a tool of racism in West Papua. *The International Journal of Human Rights*, 27(6), 994–1016. <https://doi.org/10.1080/13642987.2022.2036722>

Eryadi, V. U., Wahyudi, I., & Jumaili, S. (2020). Pengaruh Kepemilikan Institusional, Kepemilikan Mayoritas, Kepemilikan Pemerintah dan Profitabilitas Terhadap Sustainability Reporting Assurance. Conference on Economic and Business Innovation. *Conference on Economic and Business Innovation*.

Habibi, A. (2022). Pencemaran Lingkungan Akibat Tambang Batu Bara di Desa Serongga Kabupaten Kotabaru. *Seri Publikasi Pembelajaran*, 1(1).

Hodge, K., Subramaniam, N., & Stewart, J. (2009). Assurance of sustainability reports: Impact on report users' confidence and perceptions of information credibility. *Australian Accounting Review*, 19(3), 178–194. <https://doi.org/10.1111/j.1835-2561.2009.00056.x>

Ghozali, I. (2018). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25 (Edisi 9)*. Badan Penerbit Universitas Diponegoro

Guerrero-Baena, M. D., Castilla-Polo, F., Rodríguez-Gutiérrez, P., & Guerrero-Baena, D. (2024). What are the main drivers of SMEs' production of

sustainability reports? *Small Business International Review*.
<https://doi.org/10.26784/sbir.v8i1.617>

Indrianingsih, & Agustina, L. (2020). The Effect of Company Size, Financial Performance, and Corporate Governance on the Disclosure of Sustainability Report. *Accounting Analysis Journal*, 9(2), 116-122.
<https://doi.org/10.15294/aaj.v9i2.31177>

Jantana, I., Kufepaksi, M., & Hasnawati, S. (2024). Analysis of Sustainability Performance and its Impact on the Firm Value of LQ-45 Low Carbon Leaders Indexed Companies with Profitability as a Moderating Variable. *Journal of Economics, Finance and Management Studies*.
<https://doi.org/10.47191/jefms/v7-i6-42>

Jaya, S. (2020). Pengaruh Ukuran Perusahaan (Firm Size) dan Profitabilitas (ROA) Terhadap Nilai Perusahaan (Firm Value) Pada Perusahaan Sub Sektor Property dan Real Estate di Bursa Efek Indonesia (BEI). *Jurnal Manajemen Motivasi*, 16(1), 38-44. <https://doi.org/10.29406/jmm.v16i1.2136>

Junior, R. M., Best, P. J., & Cotter, J. (2014). Sustainability Reporting and Assurance: A Historical Analysis on a World-Wide Phenomenon. *Journal of Business Ethics*, 120(1), 1-11. <https://doi.org/10.1007/s10551-013-1637-y>

Karina, L. A. D., & Yuyetta, E. N. A. (2013). Analisis Faktor-Faktor Yang Mempengaruhi Pengungkapan CSR (Analysis of Factors That Affect CSR Disclosure). *Diponegoro Journal of Accounting*, 2(2), 1-12.

Katoppo, Y., & Nustini, Y. (2022). Pengaruh Profitabilitas, Komite Audit, Ukuran Perusahaan, dan Komisaris Independen terhadap Corporate Sustainability Performance: Studi pada Perusahaan Non Keuangan yang Terdaftar di BEI Periode 2017-2020. *El-Mal Journal of Islamic Economics and Finance*, 3(4), 755-782. <https://doi.org/10.47467/elmal.v3i4.1085>

Khafid, M. (2012). Pengaruh Tata Kelola Perusahaan (Corporate Governance) dan Struktur Kepemilikan terhadap Persistensi Laba. *Jurnal Dinamika Akuntansi*, 4(2), 139-148.

Lestari, D. I., & Fadilah, M. N. (2020). Apakah Ukuran Perusahaan dan Kinerja Keuangan Mempengaruhi Perusahaan dalam Mengungkapkan Sustainability Report? Costing: *Journal of Economic, Business and Accounting*, 4(1), 1-9.

Lestari, M. (2023). Pengaruh Green Accounting, Green Intellectual Capital dan Pengungkapan Corporate Social Responsibility (CSR) terhadap Nilai Perusahaan. *Jurnal Ekonomi Trisakti*, 3(2), 2955-2968. <https://doi.org/10.25105/jet.v3i2.17879>

Lestari, N. L. P. R. W., & Narindra, A. A. N. M. (2022). The Influence of Environmental Performance and Good Corporate Governance on Company Value. *Journal of Tourism Economics and Policy*, 2(2), 73–78. <https://doi.org/10.38142/jtep.v2i2.338>

Ludianah, S., Abbas, D. S., Hidayat, I., & Aulia, T. Z. (2022). Pengaruh Profitabilitas, Kepemilikan Institusional, Dewan Komisaris Independen, dan Dewan Direksi terhadap Sustainability Report Disclosure. *Jurnal Jumbiwira*, 1(3).

Manisa, D. E., & Defung, F. (2017). Pengaruh Pengungkapan Sustainability Report terhadap Kinerja Keuangan Perusahaan Infrastruktur yang Terdaftar di Bursa Efek Indonesia. *Forum Ekonomi*, 19(2), 174-187.

Maroun, W. (2019). Does external assurance contribute to higher quality integrated reports? *Journal of Accounting and Public Policy*, 38(4), 106721. <https://doi.org/10.1016/j.jaccpubpol.2019.06.002>

Muliani, E., Rofiananda, M., & Arza, F. I. (2019). Pengaruh Kepemilikan Manajerial Dan Kepemilikan Institusional Terhadap Firm Value Dengan Kebijakan Hutang Sebagai Variabel Intervening (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di BEI Tahun 2012-2016). *Jurnal Eksplorasi Akuntansi*, 1(1), 349-368.

Natalia, O., & Wahidahwati. (2016). Faktor-Faktor Yang Mempengaruhi Tingkat Pengungkapan Sustainability Report. *Jurnal Ilmu dan Riset Akuntansi*, 5(11).

Nuraeni, N., & Darsono. (2020). Pengaruh Kinerja Perusahaan, Komisaris Independen Dan Kepemilikan Manajerial Terhadap Pengungkapan Sustainability Reporting (Studi Empiris pada Perusahaan yang Mengeluarkan Sustainability Reporting dan Terdaftar pada Bursa Efek Indonesia Periode 2014 - 2018). *Diponegoro Journal of Accounting*, 9(2), 1-13.

Nurleni, N., Bandang, A., Darmawati, & Amiruddin, A. (2018). The Effect of Managerial and Institutional Ownership on Corporate Social Responsibility Disclosure. *International Journal of Law and Management*. <https://doi.org/10.1108/IJLMA-03-2017-0078>

Orazalin, N., & Mahmood, M. (2020). Determinants of GRI-based Sustainability Reporting: Evidence from an Emerging Economy. *Journal of Accounting in Emerging Economies*, 10(1), 140–164. <https://doi.org/10.1108/JAEE-12-2018-0137>

Prakoso, S. G., Putra, F. A. A., Ardita, N. D., Murtyantoro, A. P., & Timorria, I. F. (2023). The importance of securitization in addressing environmental issue: Case on Freeport's tailing waste. *Sustinere: Journal of Environment and Sustainability*, 7(2), 122–133. <https://doi.org/10.22515/sustinere.jes.v7i2.297>

PwC Indonesia. Tren dan Arah Sustainability Report Indonesia di Masa Mendatang. PwC. <https://www.pwc.com/id/en/media-centre/press-release/2023/indonesian/tren-dan-arrah-sustainability-report-indonesia-di-masa-mendatang.html> (2023, September 5).

Qomariah, N. (2021). Factors Affecting the Sustainability Reporting of IDX Companies. *Accounting and Finance Studies*, 1(1), 25–50.

Rachmat, L. M. (2024). The Influence of Sustainability Disclosure on Financial Performance: A Study of Indonesian Firms. *International Journal of Current Science Research and Review*. <https://doi.org/10.47191/ijcsrr/v7-i3-48>

Rizqo, M., & Qadri, R. A. (2024). The Interplay Between ESG Disclosure And Financial Profitability. *Journal of Applied Managerial Accounting*. <https://doi.org/10.30871/jama.v8i1.7239>

Rochayatun, S. (2016). Faktor-faktor Yang Mempengaruhi Corporate Social Responsibility Disclosure (CSRD). *Jurnal Penelitian Ilmu Ekonomi WIGA*, 6(1), 63–79.

Rokhlinsari, S. (2015). Teori-Teori dalam Pengungkapan Informasi Corporate Social Responsibility Perbankan. *Jurnal Ilmiah Ekonomi Islam*, 1(1).

Ruisha, Qian. (2023). Institutional Investors: A Literature Review. SHS web of conferences, 169:01066-01066. doi: 10.1051/shsconf/202316901066

Satria, A., Yuliusman, & Yetti, S. (2023). The Role of Profitability in Moderating the Influence of Company Size, Company Activities, Board of Directors, and Audit Committee on Disclosure of Sustainability Reports in Non-Financial Companies Registered on BEI and Publishing Sustainability

Reports for 2018-2020. *Indonesian Journal of Economic & Management Sciences*, 1(4), 635–662. <https://doi.org/10.55927/ijems.v1i4.5819>

Sari, N. R., & Wahyuningtyas, E. T. (2020). *Studi Penerapan Green Accounting dan Pengungkapan Sustainability Reporting Terhadap Profitabilitas*.

Sebrina, N., Taqwa, S., Afriyenti, M., & Septiari, D. (2022). Analysis of sustainability reporting quality and corporate social responsibility on companies listed on the Indonesia stock exchange. *Cogent Business & Management*. <https://doi.org/10.1080/23311975.2022.2157975>

Sekaran, Uma, Bougie, Roger. (2016). *Research Methods for Business: A Skill-Building Approach (7th ed.)*. Chichester: Wiley

Setiani, M. A., & Sinaga, I. (2021). Penentuan Pengungkapan Sustainability Report dengan GRI Standar pada Sektor Non-Kuangan. *Jurnal Gentiaras Manajemen dan Akuntansi*, 13(1), 23–35.

Setyaningsih, S., Widjojo, R., & Kelle, P. (2024). *Challenges and opportunities in sustainability reporting: a focus on small and medium enterprises (SMEs)*. <https://doi.org/10.1080/23311975.2023.2298215>

Shakil, M. H., Zuhudi, N. W. B. M., & Idrees, R. N. (2024). Sustainable Entrepreneurship: The Impact of Corporate Size and Innovation on the Integration of Environmental and Social Responsibility in Business Ventures. *Journal of Entrepreneurship and Business Venturing*. <https://doi.org/10.56536/jebv.v4i1.100>

Siddiq, F. M., Surbakti, L. P., & Sari, R. (2021). Pengungkapan Sustainability Report: Konsentrasi Kepemilikan dan Kepemilikan Institusional. *Studi Akuntansi dan Keuangan Indonesia*, 4(2), 78–88.

Silvana, S., & Khomsyiah, K. (2023). Pengaruh Stakeholder Pressure dan Kinerja Keuangan Perusahaan Terhadap Sustainability Report Quality. *Journal of Mandalika Literature*, 4(1), 271–285. <https://doi.org/10.36312/jml.v4i1.1600>

Sugiyono. (2013). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Alfabeta.

Sukmarani, U., Suzan, L., & Pratama, F. (2021). Determinan Pengungkapan Sustainability Report (Studi pada Perusahaan Industri Primer yang Terdaftar di Bursa Efek Indonesia Tahun 2017-2019). *E-Proceeding of Management*, 8(5), 4818–4827.

Sulistiyawati, A. I., & Qadriatin, A. (2018). Pengungkapan Sustainability Report dan Faktor-Faktor yang Mempengaruhinya. *Majalah Ilmiah Solusi*, 16(4), 1–22.

Suliyanto. (2009). *Metode Riset Bisnis* (Edisi 2). CV Andi Offset.

Syakirli, I., Cheisviyanny, C., & Halmawati. (2019). Pengaruh Karakteristik Perusahaan Terhadap Pengungkapan Sustainability Reporting. *Jurnal Eksplorasi Akuntansi*, 1(1), 277–289.

Trihatmoko, H., Ningsih, S., & Mubaraq, M. R. (2020). Standalone Report, Assurance Report, GRI Reporting Framework dan Kualitas Pengungkapan Sustainability Report. Keberlanjutan: *Jurnal Manajemen dan Jurnal Akuntansi*, 5(2), 142-156. <http://dx.doi.org/10.32493/keberlanjutan.v5i2.y2020.p142-156>

Umar, H. (2011). *Metode Penelitian Untuk Skripsi dan Tesis Bisnis* (2nd ed.). Rajawali Pers.

Vachon, S. (2010). International operations and sustainable development: Should national culture matter? *Sustainable Development*, 18(6), 350–361. <https://doi.org/10.1002/sd.398>

Wardhani, W. M., & Andono, F. A. (2016). Implikasi Tanggung Jawab Sosial dan Lingkungan Terkait Potensi Dugaan Kejahatan Korporasi: Studi Content Analysis Pada PT Lapindo Brantas Inc. *Jurnal Akuntansi Bisnis*, 10(1), 54-72.

Widowati, W. W., & Mutmainah, S. (2023). Faktor-Faktor Yang Memengaruhi Pengungkapan Laporan Keberlanjutan (Studi Empiris pada Perusahaan yang Terdaftar pada Bursa Efek Indonesia Periode 2018 - 2020). *Diponegoro Journal of Accounting*, 12(1), 1-15. <http://dx.doi.org/10.32493/keberlanjutan.v5i2.y2020.p142-156>

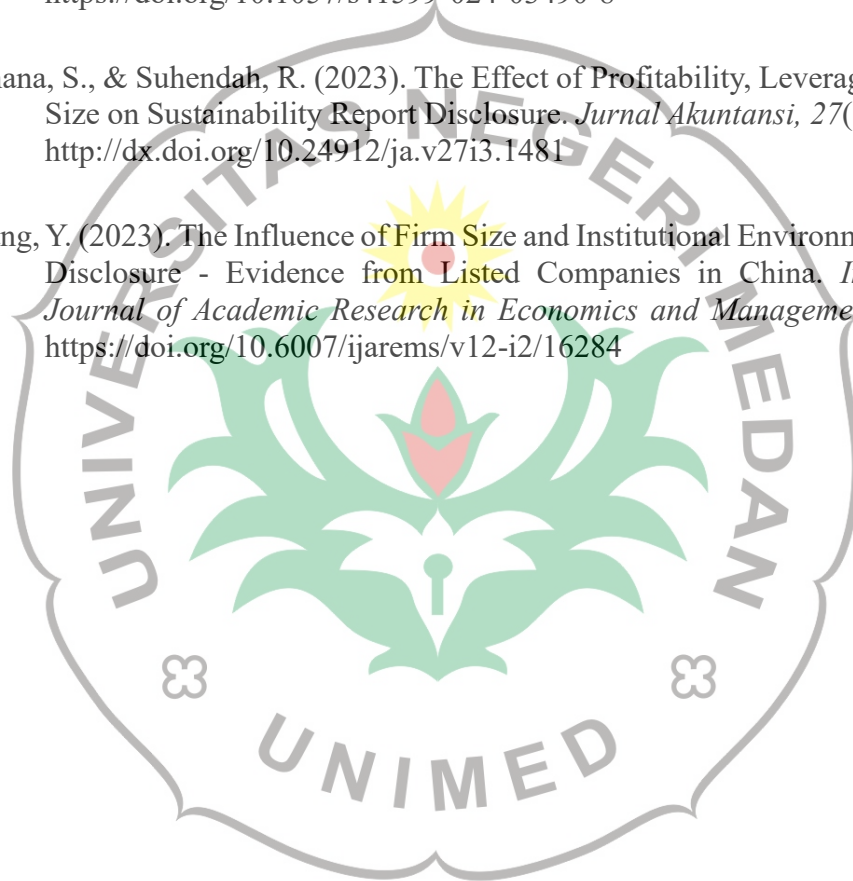
Widyaningsih, Y. E. (2020). Pengaruh Karakteristik Perusahaan Terhadap Pengungkapan Laporan Keberlanjutan. *Equilibrium Jurnal Bisnis & Akuntansi*, 14(1), 20-30.

WALHI [Indonesian Forum for the Environment]. Menanti Pertanggungjawaban Negara atas Konflik dan Kriminalisasi yang Dilakukan Astra Agro Lestari. <https://walhi.or.id/en/menanti-pertanggungjawaban-negara-atas-konflik-dan-kriminalisasi-yang-dilakukan-astra-agro-lestari/> (2023, March 17)

Xu, H., Li, Y., Lin, W., & Wang, H. (2024). ESG and customer stability: a perspective based on external and internal supervision and reputation mechanisms. *Humanities & Social Sciences Communications*. <https://doi.org/10.1057/s41599-024-03490-8>

Yohana, S., & Suhendah, R. (2023). The Effect of Profitability, Leverage, and Firm Size on Sustainability Report Disclosure. *Jurnal Akuntansi*, 27(3), 525-545. <http://dx.doi.org/10.24912/ja.v27i3.1481>

Zhang, Y. (2023). The Influence of Firm Size and Institutional Environment on ESG Disclosure - Evidence from Listed Companies in China. *International Journal of Academic Research in Economics and Management Sciences*. <https://doi.org/10.6007/ijarems/v12-i2/16284>



THE *Character Building*
UNIVERSITY