

DAFTAR PUSTAKA

- Adams, C., and Evans, R. 2004. Accountability, Completeness, Credibility and the Audit Expectations Gap. “*Journal of Corporate Citizenship*”, Vol. 2004, No. 14, h. 97-115.
- Adhi, N. 2012. “Pengaruh Karakteristik Perusahaan Terhadap Luas Pengungkapan Sukarela dan Implikasinya Terhadap Asimetri Informasi : Studi Kasus pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2009”. *Skripsi*. Fakultas Ekonomika dan Bisnis. Universitas Diponegoro.
- Almira, Lida Febri. 2015. “Pengaruh Pengungkapan Sosial dan Lingkungan Terhadap Asimetri Informasi Bagi Investor”. *Skripsi*. Fakultas Ekonomika dan Bisnis. Universitas Diponegoro.
- Amaliah, Tri Handayani. 2013. “Sustu Tinjauan Asimetri Informasi dan Implikasinya Terhadap Manajemen Laba”, <http://repository.ung.ac.id/hasilriset/show/1/107/suatu-tinjauan-asimetri-informasi-dan-implikasinya-terhadap-manajemen-laba.html>. Diakses pada 26 Januari 2018.
- Chariri, A. Ulum. 2008. Intellectual Capital Dan Kinerja Keuangan Perudahaan: Suatu Analisis Dengan Pendekatan Partial Least Squares (PLS). Fakultas Ekonomika dan Bisnis. Universitas Diponegoro.
- Cormier, D., Ledoux, M., and Magnan. M. 2011. The informational contribution of social and environmental disclosures for investors. “*Management Decision*”, Vol. 49, No. 8, hal. 1276-1304.
- Cuadrado-Ballesteros, B., Martinez-Ferrero, M., and Garcia-Sanchez, I. 2017. Migitating information asymmetry through sustainability assurance : The role of accountants and levels of assurance. “*International Business Review*”, Vol 26, No. 6, h. 1141-1156.
- Edgley, Rhianon, C., John, J., and Solomon. 2010. Stakeholder Inclusivity in Social and Environmental Report Assurance. “*Accounting, Auditing & Accountability Journal*”, Vol. 23, No. 4, hal, 532-557.
- Elkington, J. 1997. Partnership from Cannibals with Forks: The Triple Bottom Line of 21st Century Business. “*Environmental Quality Management*”, hal. 37-51.
- Elton, E. Gruber, M., and Gultekin, M. 1984. Professional Expectations: Accuracy and Diagnosis of Errors. “*Journal of Financial and Quantitative Analysis*”, Vol. 19, hal. 351-363.
- Ghozali, Imam. 2005. “*Statistik Non Parametrik: Teori & Aplikasi Dengan Program SPSS*”. Semarang: Badan Penerbit Universitas Diponegoro.

- Ghozali, Imam. 2011. “*Aplikasi Analisis Multivariat Dengan Program SPSS*”. Semarang: Badan Penerbit Universitas Diponegoro.
- Global Reporting Initiative. 2014. “Pedoman GRI G4”, <http://globalreporting.org>, diakses 4 Februari 2018.
- Global Reporting Initiative. 2014. “The external assurance of sustainability reporting”, <http://globalreporting.org>, diakses 25 Mei 2018.
- Gray, P.K., and Gray, S.F. 1977. Testing Market Efficiency: Evidence From The NFL Sports Betting Market. “*The Journal of Finance*”, Vol. LII, No. 4, hal. 1725-1737.
- Hidayat, A. 2014. “Tutorial Uji Mann Whitney U Test dengan SPSS”. <https://www.statistikian.com/2014/04/mann-whitney-u-test-dengan-sps.html>, diakses pada tanggal 5 Juni 2018
- Indyanti, Jeska Almira. 2017. “Assurance Laporan Berkelanjutan : Determinan dan Konsekuensi Terhadap Nilai Perusahaan”. *Skripsi*. Fakultas Ekonomika dan Bisnis. Universitas Diponegoro.
- Hasan, M., Maijoor, S., Mock, T. J., Roebuck, P., Simnett, R., and Vanstraelen, A. 2005. The different types of assurance services and levels assurance provided. “*International Journal of Accounting*”, Vol. 9, No. 2, h. 91-102.
- Huggins, H., and Williams, N. 2011. Entrepreneurship and regional competitiveness: The Role and Progression of Policy. “*Entrepreneurship & Regional Development*”, Vol. 23, h. 907-932.
- Kend. 2015. Governance, firm-level characteristics and their impact on the client’s voluntary sustainability disclosures and assurance decisions. “*Sustainability Accounting, Management and Policy Journal*”, Vol. 6, No. 1, hal 54-78.
- KPMG. 2015. “The KPMG Survey of Corporate Responsibility Reporting 2015”. <https://home.kpmg.com/xx/en/home/insights/2015/11/kpmg-international-survey-of-corporate-responsibility-reporting-2015.html>, diakses 19 Desember 2017.
- Marquardt, Carol. A. 1998. Voluntary Disclosure, Information Asymetry, and Insider Selling through Secondary Equity Offerings. “*Contemporary Accounting Research*”, Vol. 15 No.4, h.505-537.
- Mazars. n.d. “Sustainability Assurance”, <https://www.mazars.id/Home/Our-expertise/Sustainability-Services>. www.mazars.id. Diakses 17 Desember 2017.

- Mercer, M. 2004. How Do Investors Assess the Credibility or Management Disclosures? *“Accounting Horizons”*, Vol. 18, No. 3, hal. 185-196.
- Molik, Md. 2016. Stakeholder’ interest in sustainability assurance process : an examination of assurance sttements reported by Australian companies. *“Managing Auditing Journal”*, Vol. 31, No. 6/7, h. 655-687.
- Mustolih, Arif. 2017. “Indonesia Sustainability Report Award: Tren Baru Yang Mulai Menggeliat, <http://majalahcsr.id/indonesia-sustainability-report-award>, diakses 20 November 2017
- NCSR. 2012. “Sewindu Penghargaan Sustainability Reporting (*Laporan Berkelanjutan*) di Indonesia dan Kini Merambah ke Asia Tenggara”, <http://www.ncsr-id.org/2012/12/23/isra-2012-sewindu-penghargaan-sustainability-reporting-laporan-keberlanjutan-di-indonesia-dan-kini-merambah-ke-asia-tenggara/>, diakses 19Desember 2017.
- O’Dwyer B., Owen, D., and Unerman, J. 2011. Seeking legitimacy for new assurance forms : The case of assurance on sustainability reporting. *“Accounting, Organizations and Society”*, Vol. 36, No. 1, h. 31-52.
- OJK. 2017. “Infografis Lembaga Jasa Keuangan dan Emiten Penerbit Sustainability Report”, <https://www.ojk.go.id/sustainable-finance/id/publikasi/riset-dan-statistik/Pages/Sustainability-Report-bagi-Lembaga-Jasa-Kuangan-dan-Emiten.aspx/>, diakses pada tanggal 10 Januari 2018.
- Otoritas Jasa Keuangan. 2017. “Infografis Lembaga Jasa Keuangan dan Emiten Penerbit Sustainability Report”, <https://www.ojk.go.id/sustainable-finance/id/publikasi/riset-dan-statistik/Pages/Sustainability-Report-bagi-Lembaga-Jasa-Kuangan-dan-Emiten.aspx>, diakses 26 November 2017.
- Rahmansyah, Hanif. 2015. “Pengaruh Assurance Sustainability Report Terhadap Market Value Perusahaan yang Terdaftar di BEI Pada Tahun 2011-2013”. *Skripsi*. Fakultas Ekonomika dan Bisnis. Universitas Diponegoro.
- Rao, M.S. 2017. Development and Learning in Organizations: An International Journal. Vol. 31, No. 5, hal. 23-25.
- Scott, S., and Lane, V.R., 2000. “A Stakeholder Approach to Organizational Identity”. *Academy or Management Review*, Vol. 25, No.1. Diakses pada tanggal 18 Mei 2018, dari Journal Academy of Management.
- Simnett, R., Vanstralen, A., and Chua W. 2009. Assurance on Sustainability Reports: An International Comparison. *“The Accounting Review”*, Vol. 84, No. 3, Hal 937-967.
- Ujiyantho, Moh. Arief dan Bambang P. 2007. “Mekanisme Corporate Governance, Manajemen Laba, dan Kinerja Keuangan”, Simposium Nasional Akuntansi X.

- Widiyanto. 2010. “*SPSS for Windows Untuk Analisis Data Statistik dan Penelitian*”. Surakarta: BP-FKIP UMS.
- Wiryadi, Arri dan Sebrina, Nurzi. 2013. “Pengaruh Asimetri Informasi, Kualitas Audit, dan Struktur Kepemilikan Terhadap Manajemen Laba”. “WRA”. Vol. 1, No.2.
- Wong, J., Wong N., Li, W., and Chen, Li. 2016. Sustainability assurance : an emerging market for the accounting profession. “*Pacific Accounting Review*”, Vol. 28, No. 3, h. 238-259.
- Yohanes, K. 2013. “Pengaruh Pengungkapan Sustainability Report Terhadap Profitabilitas Perusahaan”, www.publication.petra.ac.id/index.php/akuntansibisnis/article/view/1056/0, Diakses pada tanggal 9 Desember 2018.