

DAFTAR PUSTAKA

- Al-Shaer, H., Salama, A., & Toms, S. (2017). Audit committees and financial reporting quality: Evidence from UK environmental accounting disclosures. *Journal of Applied Accounting Research*. <https://doi.org/10.1108/JAAR-10-2014-0114>
- Astuti, A. D., & Juwenah, J. (2017). Pengaruh Pengungkapan Sustainability Report Terhadap Nilai Perusahaan Yang Tergabung Dalam LQ 45 Tahun 2012-2013. *Accounthink: Journal of Accounting and Finance*, 2(01). <https://doi.org/10.35706/acc.v2i01.733>
- BAPEPAM-LK. (2012). *Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit. 2004*.
- BAPPENAS. (2016). Indonesian Biodiversity Strategy and Action Plan (IBSAP) 2015-2020. In *The Ministry of the National Development Planning/BAPPENAS*. <https://doi.org/10.1017/CBO9781107415324.004>
- Barnhart, S. W., & Rosenstein, S. (1998). Board composition, managerial ownership, and firm performance: An empirical analysis. *Financial Review*. <https://doi.org/10.1111/j.1540-6288.1998.tb01393.x>
- Choi, J., & Wang, H. (2009). Research notes and commentaries: Stakeholder relations and the persistence of corporate financial performance. In *Strategic Management Journal*. <https://doi.org/10.1002/smj.759>
- Clarkson, M. B. E. (1995). A Stakeholder Framework for Analyzing and Evaluating Corporate Social Performance. *The Academy of Management Review*. <https://doi.org/10.2307/258888>
- Das, S., Dixon, R., & Michael, A. (2015). Corporate Mandatory Reporting: A longitudinal Investigation of Listed Companies in Bangladesh. *Global*

Review of Accounting and Finance.

<https://doi.org/10.21102/graf.2015.03.61.05>

Deswanto, R. B., & Siregar, S. V. (2018). The associations between environmental disclosures with financial performance, environmental performance, and firm value. *Social Responsibility Journal*.
<https://doi.org/10.1108/SRJ-01-2017-0005>

Donaldson, T., & Preston, L. E. (1995). THE STAKEHOLDER THEORY OF THE CORPORATION: CONCEPTS, EVIDENCE, AND IMPLICATIONS. *Academy of Management Review*.
<https://doi.org/10.5465/amr.1995.9503271992>

Dowling, J., & Pfeffer, J. (1975). Organizational legitimacy: Social values and organizational behavior. *Sociological Perspectives*.
<https://doi.org/10.2307/1388226>

Durnev, A., & Kim, E. H. (2005). To steal or not to steal: Firm attributes, legal environment, and valuation. *Journal of Finance*.
<https://doi.org/10.1111/j.1540-6261.2005.00767.x>

F&C Asset Management. (2004). *Is biodiversity a material risk for companies?* September, 55.
<https://www.globalnature.org/bausteine.net/f/6645/FC20Biodiversity20Report20FINAL.pdf?fd=2>

Freeman, R. E. (2015). Strategic management: A stakeholder approach. In *Strategic Management: A Stakeholder Approach*.
<https://doi.org/10.1017/CBO9781139192675>

Friedman, A. L., & Miles, S. (2002). Developing stakeholder theory. *Journal of Management Studies*. <https://doi.org/10.1111/1467-6486.00280>

- Ghozali, I. (2013). Aplikasi Analisis Multivariete. In *Badan Penerbit Universitas Diponegoro*.
- Gompers, P., Ishii, J., & Metrick, A. (2003). Corporate governance and equity prices. In *Quarterly Journal of Economics*.
<https://doi.org/10.1162/00335530360535162>
- Grabsch, C., Jones, M. J., & Solomon, J. F. (2010). *Accounting for Biodiversity in Crisis: a European Perspective*. July.
- GRI. (2013). Pedoman Pelaporan Keberlanjutan G4. In *Global Reporting Initiative*.
- Griffiths, J. (n.d.). *Biodiversity should be a top priority for businesses | Guardian sustainable business | The Guardian*. Retrieved May 31, 2020, from <https://www.theguardian.com/sustainable-business/biodiversity-business-government-conservation-cbd>
- Gunawan, Y., & Mayangsari, S. (2015). PENGARUH SUSTAINABILITY REPORTING TERHADAP NILAI PERUSAHAAN DENGAN INVESTMENT OPPORTUNITY SET SEBAGAI VARIABEL MODERATING. *Jurnal Akuntansi Trisakti*.
<https://doi.org/10.25105/jat.v2i1.4828>
- Hanafi, Mamduh M; Halim, A. (2012). Analisis Laporan Keuangan, Edisi Keempat. *Yogyakarta: UPP STIM YKPN*.
- Herawaty, V. (2008). Peran Praktek Corporate Governance Sebagai Moderating Variable dari Pengaruh Earnings Management Terhadap Nilai Perusahaan. *Jurnal Akuntansi Dan Keuangan*, 10(2), 97–108.
<https://doi.org/10.9744/jak.10.2.PP.97-108>
- Hossain, M., & Reaz, M. (2007). The determinants and characteristics of

voluntary disclosure by Indian banking companies. *Corporate Social Responsibility and Environmental Management*.

<https://doi.org/10.1002/csr.154>

Jones, M., John Jones, M., & Frances Solomon, J. (2013). Problematising accounting for biodiversity. *Accounting, Auditing & Accountability Journal*.

<https://doi.org/10.1108/AAAJ-03-2013-1255>

Komite Nasional Kebijakan Governance. (2008). Pedoman Umum Good Public Governance Indonesia. In *Komite Nasional Kebijakan Governance*.

<https://doi.org/10.1021/ic035198d>

Kosasih, D. (n.d.). *Greenpeace Rilis Kerusakan Lingkungan Akibat Tambang di Kalimantan Timur - Greeners.Co*. Retrieved May 31, 2020, from

<https://www.greeners.co/berita/greenpeace-rilis-kerusakan-lingkungan-akibat-tambang-di-kalimantan-timur/>

Mainardes, E. W., Alves, H., & Raposo, M. (2011). Stakeholder theory: Issues to resolve. In *Management Decision*.

<https://doi.org/10.1108/00251741111109133>

Muallifin, O. R., & Priyadi, M. P. (2016). Dampak Pengungkapan Sustainability Report Terhadap Kinerja Keuangan dan Kinerja Pasar. *Jurnal Ilmu Dan Riser Akuntansi*.

Nofianti, N., Uzliawati, L., & S, S. (2015). Pengaruh Corporate Governance terhadap Environmental Disclosure dengan Environmental Performance sebagai Variabel Moderating. *TRIKONOMIKA*.

<https://doi.org/10.23969/trikonomika.v14i1.590>

Nurlela, R., & Islahudin. (2008). Pengaruh corporate social responsibility terhadap nilai perusahaan dengan prosentase kepemilikan manajemen

sebagai variable moderating (studi empiris pada perusahaan yang terdaftar di bursa efek jakarta). *Simposium Nasional Akuntansi XI*.

Nyoman, N., Putu, G. M., & Djazuli, A. (2014). Factors Affecting Firms Value of Indonesia Public Manufacturing Firms. *International Journal of Business and Management Invention*.

O'Donovan, G. (2000). Legitimacy Theory As An Explanation For Corporate Environmental Disclosures. In *Accounting and Finance*.

Paddock, J., Copeland, T. E., & Weston, J. F. (1980). Financial Theory and Corporate Policy. *The Journal of Finance*. <https://doi.org/10.2307/2327506>

Pearce, D., Moran, D., & Biller, D. (2002). Handbook of Biodiversity Valuation. In *Handbook of Biodiversity Valuation*. <https://doi.org/10.1787/9789264175792-en>

Pirsch, J., Gupta, S., & Grau, S. L. (2007). A framework for understanding corporate social responsibility programs as a continuum: An exploratory study. *Journal of Business Ethics*. <https://doi.org/10.1007/s10551-006-9100-y>

Pratiwi, R. D., & Sumaryati, A. (2014). DAMPAK SUSTAINABILITY REPORTING TERHADAP KINERJA KEUANGAN DAN RISIKO PERUSAHAAN (Studi Empiris Perusahaan Yang Masuk Ke SRIKEHATI Tahun 2009-2010). *Jurnal Dinamika Akuntansi*. <https://doi.org/10.15294/jda.v6i2.3254>

Runtu, D. Y. N. (2018). Jurnal Mitra Manajemen (JMM Online). *Jurnal Mitra Manajemen*, 2(4), 273–285. <http://e-jurnalmitramanajemen.com/index.php/jmm/article/view/125/69>

Setiadi, I., Rahmawati, Suhardjanto, D., & Djuminah. (2017). Board

Independence , Environmental Disclosure , and Firm Value. *Review of Integrative Business and Economics Research*.

Silveira, A. D. M. da, Perobelli, F. F. C., & Barros, L. A. B. de C. (2008).

Governança Corporativa e os determinantes da estrutura de capital: evidências empíricas no Brasil. *Revista de Administração Contemporânea*.
<https://doi.org/10.1590/s1415-65552008000300008>

Skaife, H. A., Collins, D. W., & LaFond, R. (2004). Corporate Governance and the Cost of Equity Capital. *SSRN Electronic Journal*, December.
<https://doi.org/10.2139/ssrn.639681>

Soelistyoningrum, J. N. (2013). Pengaruh Pengungkapan Sustainability Report Terhadap Profitabilitas Perusahaan Studi Kasus Pada Perusahaan Manufaktur Yang Terdaftar Dalam Bursa Efek Indonesia. *Jurnal Ilmiah Mahasiswa Feb*.

Stacia, E., & Juniarti. (2015). Pengaruh Pengungkapan Corporate Social Responsibility terhadap Nilai Perusahaan di Sektor Pertambangan. *Business Accounting Review*, 3(2), 81–90.

Sterling, E. J., Burks, R. L., Linder, J., Langen, T., Fernandez, D. S., Ruby, D., & Bynum, N. (2018). Network of Conservation Educators & Practitioners Why is Biodiversity Important? An Oral Communication Exercise. *In Conservation*, 8(1), 11–13.

Sugiyono, P. D. (2014). Populasi dan sampel. *Metode Penelitian Kuantitatif, Kualitatif Dan R&D*.

Yanti, A. A. (2015). *Pengaruh Good Corporate Governance Dan Corporate Environmental Disclosure Terhadap Nilai Perusahaan BUMN Periode 2012-2014*. 1–25.