

DAFTAR PUSTAKA

- Abdel-Khalik, A. R. (1993). "Why Do Private Companies Demand Auditing? A Case for Organizational Loss of Control", *Journal of Accounting, Auditing & Finance*, 8(1), pp. 31–52.
- Adams, R. B., Hermalin, B. E., & Weisbach, M. S. (2010). "The Role of Boards of Directors in Corporate Governance: A Conceptual Framework & Survey", *Journal of Economic Literature*, 48(1), pp. 58–107.
- Branco, M. C., Delgado, C., Gomes, S. F., & Eugénio, T. C. P. (2014). "Factors influencing the assurance of sustainability reports in the context of the economic crisis in Portugal", *Managerial Auditing Journal*, 29(3), pp. 237–252.
- Branco, M. C., & Rodrigues, L. L. (2008). "Factors influencing social responsibility disclosure by Portuguese companies", *Journal of Business Ethics*, 83(4), pp. 685–701.
- Buhr, N. (1998). "Environmental performance, legislation and annual report disclosure: The case of acid rain and Falconbridge", In *Accounting, Auditing & Accountability Journal* (Vol. 11, Issue 2).
- C.Jensen, M., & H.Meckling, W. (1976). "Theory of the firm: Managerial Behavior, Agency Cost and Ownership Structure", *Journal of Financial Economics*, 3, pp. 305–360.
- Casey, R. J., & Grenier, J. H. (2014). "Understanding and Contributing to the Enigma of Corporate Social Responsibility (CSR) Assurance in the United States", *Auditing: A Journal of Practice & Theory, Forthcoming*, 1(4), pp. 1–58.
- Cho, C. H., Guidry, R. P., Hageman, A. M., & Patten, D. M. (2012). "Do actions speak louder than words? An empirical investigation of corporate environmental reputation", *Accounting, Organizations and Society*, 37(1), pp. 14–25.
- Cho, C. H., Michelon, G., Patten, D. M., & Roberts, R. W. (2014). "CSR report assurance in the USA: An empirical investigation of determinants and effects", *Sustainability Accounting, Management and Policy Journal*, 5(2), pp. 130–148.
- Chow, C. W. (1982). "Size, Demand Debt and for External Ownership Auditing: Influences", *Accounting Review*, 57(2), pp. 272–291.
- Cowen, S. S., Ferreri, L. B., & Parker, L. D. (1987). "The impact of corporate characteristics on social responsibility disclosure: A typology and frequency-based analysis", *Accounting, Organizations and Society*, 12(2), pp. 111–122.
- Cox, P., Brammer, S., & Millington, A. (2004). "An Empirical Examination of Institutional Investor Preferences for Corporate Social Responsibility", *Journal of Business Ethics*, 52, pp. 27–43.
- Dhaliwal, D. S., Radhakrishnan, S., Tsang, A., & Yang, Y. G. (2012). "Nonfinancial disclosure and analyst forecast accuracy: International evidence on corporate social responsibility disclosure", *Accounting Review*, 87(3), pp. 723–759.

- Elijido-Ten, E., Kloot, L., & Clarkson, P. (2010). "Extending the application of stakeholder influence strategies to environmental disclosures: An exploratory study from a developing country", *Accounting, Auditing and Accountability Journal*, 23(8), pp. 1032–1059.
- Fernandez-Feijoo, B., Romero, S., & Ruiz, S. (2014). "Effect of Stakeholders' Pressure on Transparency of Sustainability Reports within the GRI Framework", *Journal of Business Ethics*, 122(1), pp. 53–63.
- Gamerschlag, R., Möller, K., & Verbeeten, F. (2011). "Determinants of voluntary CSR disclosure: Empirical evidence from Germany", *Review of Managerial Science*, 5(2), pp. 233–262.
- Ghozali, I. (2013). *Aplikasi Analisis Multivariete Dengan Program IBM SPSS 21 (Edisi 7)*. Semarang: Universitas Diponegoro.
- _____ (2016). *Aplikasi Analisis Multivariete Dengan Program IBM SPSS 23 (Edisi 8)*. Semarang: Universitas Diponegoro.
- Glaum, M., Schmidt, P., Street, D. L., & Vogel, S. (2013). "Compliance with IFRS 3-and IAS 36-required disclosures across 17 European countries: Company-and country-level determinants", *Accounting and Business Research*, 43(3), pp. 163–204.
- Gray, R., Kouhy, R., & Lavers, S. (1995). "Corporate Social and Longitudinal Study Of UK Disclosure", *Accounting, Auditing & Accountability Journal*, 8(2), pp. 47–77.
- Huang, C. L., & Kung, F. H. (2010). "Drivers of Environmental Disclosure and Stakeholder Expectation: Evidence from Taiwan", *Journal of Business Ethics*, 96(3), pp. 435–451.
- IDX. (2019, Maret 11). *Seminar Kerja Sama BEI dengan GRI dengan Tema "Next Step in Sustainability Reporting: How to Start and Common Technical Issues in Reporting?" Batch 2*. Retrieved from idx.co.id: <https://www.idx.co.id/berita/berita-detail/?id=7686&newsId=12833>
- International Auditing and Assurance Standards Board. (2018). *Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements: Vol. I* (IFAC (ed.); Publicatio). IFAC.
- Jarboui, A., & Olivero, B. (2008). *Le couple Risque/Horizon temporel des investissements est-il gouverné par les institutionnels et les actionnaires dominants?[The couple Risk/Investment Time Horizon is it governed by the institutional and controlling shareholders?]*. January, pp. 20–34.
- Jones, M. J., & Solomon, J. F. (2010). "Social and environmental report assurance: Some interview evidence", *Accounting Forum*, 34(1), pp. 20–31.
- 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), pp. 1–11.
- Kolk, A., & Perego, P. (2010). "Determinants of the Adoption of Sustainability Assurance Statements: An International Investigation", *Business Strategy and the Environment*, 19(December 2008), pp. 182–198.

- KPMG International. (2013). *The KPMG Survey of Corporate Responsibility Reporting 2013*.
- _____ (2016). *Carrots&Sticks: Global trends in sustainability reporting regulation and policy*.
- Liao, L., Luo, L., & Tang, Q. (2015). "Gender diversity, board independence, environmental committee and greenhouse gas disclosure", *British Accounting Review*, 47(4), pp. 409–424.
- Liu, X., & Anbumozhi, V. (2009). "Determinant factors of corporate environmental information disclosure: an empirical study of Chinese listed companies", *Journal of Cleaner Production*, 17(6), pp. 593–600.
- Lu, Y., & Abeysekera, I. (2014). "Stakeholders' power, corporate characteristics, and social and environmental disclosure: Evidence from China", *Journal of Cleaner Production*, 64, pp. 426–436.
- Matthew, J. O., & Rusinko, C. A. (2010). "Linking Sustainability and Financial Valuation: Six Necessary Conditions", *The Journal of Investing*, 19(3), pp. 128–135.
- Mnif Sellami, Y., Dammak Ben Hlima, N., & Jarboui, A. (2019). "An empirical investigation of determinants of sustainability report assurance in France", *Journal of Financial Reporting and Accounting*, 17(2), pp. 320–342.
- Naser, K., Al-Hussaini, A., Al-Kwari, D., & Nuseibeh, R. (2006). "Determinants of Corporate Social Disclosure in Developing Countries: The Case of Qatar", *Advances in International Accounting*, 19(06), pp. 1–23.
- Neu, D., Warsame, H., & Pedwell, K. (1998). "Managing Public Impressions: Environmental Disclosures in Annual Reports", *Accounting, Organizations and Society*, 23(3), pp. 265–282.
- OJK. (2017, Maret 14). *Infografis Lembaga Jasa Keuangan dan Emiten Penerbit Sustainability Report*. Retrieved from ojk.go.id: <https://www.ojk.go.id/sustainable-finance/id/publikasi/riset-dan-statistik/Pages/Sustainability-Report-bagi-Lembaga-Jasa-Kuangan-dan-Emiten.aspx>
- Oh, W. Y., Chang, Y. K., & Martynov, A. (2011). "The Effect of Ownership Structure on Corporate Social Responsibility: Empirical Evidence from Korea", *Journal of Business Ethics*, 104(2), pp. 283–297.
- Parmar, B. L., Freeman, ; R Edward, Harrison, J. S., Wicks, A. C., Purnell, L., & De Colle, S. (2010). "The Academy of Management Annals Stakeholder Theory: The State of the Art", *The Academy of Management Annals*, 4(1), pp. 403–445.
- Peters, G. F., & Romi, A. M. (2014). "Does the Voluntary Adoption of Corporate Governance Mechanisms Improve Environmental Risk Disclosures? Evidence from Greenhouse Gas Emission Accounting", *Journal of Business Ethics*, 125(4), pp. 637–666.
- Prado-Lorenzo, J. M., Gallego-Alvarez, I., & Garcia-Sanchez, I. M. (2009). Stakeholder engagement and corporate social responsibility reporting: The ownership structure effect", *Corporate Social Responsibility and Environmental Management*, 16(2), pp. 94–107.

- Putu, Ni. 2018, *Kualitas Assurance Statement Atas Sustainability Reports Studi Empiris di Indonesia*. Tesis. Universitas Sanata Dharma. Yogyakarta
- Rashid, A., & Lodh, S. C. (2008). "The influence of ownership structures and board practices on corporate social disclosures in Bangladesh", In *Research in Accounting in Emerging Economies* (Vol. 8). Elsevier.
- Rodrigue, M., Magnan, M., & Cho, C. H. (2013). "Is Environmental Governance Substantive or Symbolic? An Empirical Investigation", *Journal of Business Ethics*, 114(1), pp. 107–129.
- Ruhnke, K., & Gabriel, A. (2013). "Determinants of voluntary assurance on sustainability reports: an empirical analysis", *Journal of Business Economics*, 83(9), pp. 1063–1091.
- Saleh, M., Zulkifli, N., & Muhamad, R. (2010). "Corporate social responsibility disclosure and its relation on institutional ownership: Evidence from public listed companies in Malaysia", *Managerial Auditing Journal*, 25(6), pp. 591–613.
- Sánchez, J. L. F., Sotorrió, L. L., & Díez, E. B. (2011). "The relationship between corporate governance and corporate social behavior: A structural equation model analysis", *Corporate Social Responsibility and Environmental Management*, 18(2), pp. 91–101.
- Sellami, Y. M., & Gafsi, Y. (2018). "What Drives Developing and Transitional Countries to Adopt the IFRS for SMEs? An Institutional Perspective", *Journal of Corporate Accounting & Finance*, 29(2), pp. 34–56.
- Sellami, Y. M., & Tahari, M. (2017). "Factors influencing compliance level with AAOIFI Financial accounting standards by Islamic banks", *Journal of Applied Accounting Research*, 18(1), pp. 137–159.
- Shleifer, A., & Vishny, R. W. (1986). "Large Shareholders and Corporate Control". *Journal of Political Economy*, Vol. 94, No.3, Part 1, pp. 461–488
- Sierra, L., Zorio, A., & García-Benau, M. A. (2013). "Sustainable Development and Assurance of Corporate Social Responsibility Reports Published by Ibex-35 Companies", *Corporate Social Responsibility and Environmental Management*, 20(6), pp. 359–370.
- Simnett, R. (2012). "Assurance of sustainability reports: Revision of ISAE 3000 and associated research opportunities", *Sustainability Accounting, Management and Policy Journal*, 3(1), pp. 89–98.
- Simnett, R., Vanstraelen, A., & Chua, W. F. (2009). "Assurance on sustainability reports: An international comparison", *Accounting Review*, 84(3), 937–967.
- Suchman, M. C. (1995). "Managing Legitimacy: Strategic and Institutional Approaches", *The Academy of Management Review*, 20(3), pp. 571–610.
- Sweeney, L., & Coughlan, J. (2008). "Do different industries report Corporate Social Responsibility differently? An investigation through the lens of stakeholder theory", *Journal of Marketing Communications*, 14(2), pp. 113–124.
- Tagesson, T., Blank, V., Broberg, P., & Collin, S.-O. (2009). "What explains the extent and content of social disclosures on corporate websites?", *Corporate Social Responsibility and*

Environmental Management, 16(March), pp. 352–364.

Wong, R., & Millington, A. (2014). "Corporate social disclosures: A user perspective on assurance", *Accounting, Auditing and Accountability Journal*, 27(5), pp. 863–887.

Zulaikha, & Indyanti, J. A. (2017). Assurance Laporan Keberlanjutan: Determinan Dan Konsekuensinya Terhadap Nilai Perusahaan. *Journal of Accounting*, 6(2), pp. 1–14.