

DAFTAR PUSTAKA

- Adams, C. A. (2002). "Internal organisational factors influencing corporate social and ethical reporting." *Accounting, Auditing & Accountability Journal*, 15, 223–250.
- Bastian, I. (2006). *Akuntansi Sektor Publik Suatu Pengantar*. Jakarta : Penerbit Erlangga.
- Brundtland, G. H. (1987). "Brundtland report. Our common future". *Comissão Mundial*.
- Casey, R. J., & Grenier, J. H. (2015). Understanding and contributing to the enigma of corporate social responsibility (CSR) assurance in the United States. *Auditing: A Journal of Practice & Theory*, 34(1), 97–130.
- Chariri, A., & Ghozali, I. (2007). *Teori akuntansi*. Semarang: Badan Penerbit Universitas Diponegoro.
- 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), 130-148.
- Cohen, J. R., & Simnett, R. (2015). "CSR and assurance services: A research agenda". *Auditing: A Journal of Practice & Theory*, 34(1), 59–74.
- DeAngelo, L. E. (1981). "Auditor independence, 'low balling', and disclosure regulation". *Journal of Accounting and Economics*, 3(2), 113–127.
- Deegan, C. (2004). *Financial Accounting Theory*. Mc Graw-Hill Book Company. Sydney. Dinamika
- Deegan, Craig, Cooper, B. J., & Shelly, M. (2006). "An investigation of TBL report assurance statements: UK and European evidence". *Managerial Auditing Journal*, 21(4), 329-371
- Dewi, N. P. R. C. (2018). "Kualitas Assuramce Statement Atas Sustaianbility Reports (Studi Empiris di Indonesia)". *Tesis*, Universitas Sanata Dharma, Yogyakarta.
- Effendi, A. (2016). *The Power of Good Corporate Governance Teori dan Implikasi*, Jakarta: Salemba Empat.
- Elkington, J. (1997). *Cannibals with forks. Cannibals with forks: The triple bottom line of 21st century*.
- Epstein, M. J., & Buhovac, A. R. (2014). *Making sustainability work: Best practices in managing and measuring corporate social, environmental, and*

economic impacts. Berrett-Koehler Publishers.

- Eriyanto. (2011). *Analisis Isi: Pengantar metodologi untuk penelitian ilmu komunikasi dan ilmu-ilmu sosial lainnya*, Jakarta : Kencana.
- Farooq, M. B., & De Villiers, C. (2017). "Assurance of sustainability and integrated reports". In *Sustainability Accounting and Integrated Reporting* (pp. 149–162).
- Ghozali, I. (2016). *Aplikasi Analisis Multivariete Dengan Program IBM SPSS 23 (Edisi 8)*. Semarang: Universitas Diponegoro.
- Global Reporting Initiative (GRI) Research & Development Series. (2013). *The External assurance of sustainability reporting*. Amsterdam: The Netherlands: GRI.
- GRI. (2013). "The external assurance of sustainability reporting". In *Global Reporting Initiative, Research and Development Series*.
- Hartono, J. (2005). "Hubungan Teori Signaling dengan Underpricing Saham Pertama di Bursa Efek Jakarta". *Jurnal Bisnis Dan Manajemen. Hlm*, 35–50.
- Hummel, K., Schlick, C., & Fifka, M. (2017). "The Role of Sustainability Performance and Accounting Assurors in Sustainability Assurance Engagements". *Journal of Business Ethics*, 154(3), 733–757.
- Kolk, A., & Perego, P. (2010). "Determinants of the adoption of sustainability assurance statements: An international investigation". *Business Strategy and the Environment*, 19(3), 182–198.
- KPMG. (2017). "International responsibility reporting 2017". *Communities*.
- Manetti, G., & Toccafondi, S. (2012). "The role of stakeholders in sustainability reporting assurance". *Journal of Business Ethics*, 107(3), 363–377.
- Muliaman, H. D., & Istiana, M. (2015). *Sustainable Financing: Industri Jasa Keuangan Dalam Pembiayaan Berkelanjutan*. Jakarta : PT Elex Media Komputindo.
- O'Dwyer, B., & Owen, D. L. (2005). "Assurance statement practice in environmental, social and sustainability reporting: a critical evaluation". *The British Accounting Review*, 37(2), 205–229.
- 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>
- Park, J., & Brorson, T. (2005). "Experiences of and views on third-party assurance of corporate environmental and sustainability reports". *Journal of Cleaner Production*, 13(10–11), 1095–1106.

- Perego, P., & Kolk, A. (2012). "Multinationals' accountability on sustainability: The evolution of third-party assurance of sustainability reports". *Journal of Business Ethics*, 110(2), 173–190.
- Sari, M. A. (2017). "Pengaruh Sustainability Performance Terhadap Kualitas Sustainability Disclosure (Studi Empiris pada Perusahaan yang menerbitkan Sustainability Report dan terdaftar pada Bursa Efek Indonesia Tahun 2014)". *Skripsi*, Universitas Diponegoro.
- Schaltegger, S., & Wagner, M. (2006). "Integrative management of sustainability performance, measurement and reporting". *International Journal of Accounting, Auditing and Performance Evaluation*, 3(1), 1–19.
- Simnett, R., Vanstraelen, A., & Chua, W. F. (2009). "Assurance on sustainability reports: An international comparison". *The Accounting Review*, 84(3), 937–967.
- Spence, M. (1978). "Job market signaling". In *Uncertainty in economics* (pp. 281–306). Elsevier.
- Tukey, J. W. (1962). "The future of data analysis". *The Annals of Mathematical Statistics*, 33(1), 1–67.
- Van der Laan, S. (2009). "The role of theory in explaining motivation for corporate social disclosures: Voluntary disclosures vs 'solicited' disclosures". *Australasian Accounting, Business and Finance Journal*, 3(4), 2.
- Zorio, A., Garcia-Benau, M., & Sierra, L. (2013). Sustainability development and the quality of assurance reports: empirical evidence. *Business Strategy and the Environment*, 22 (7), 484-500