

DAFTAR PUSTAKA

- Ahmad Syofi'i. 2014. "Dampak penerapan sistem verifikasi legalitas kayu terhadap kelestarian produksi kayu hutang rakyat dikabupaten Gunung Kidul, Yogyakarta. UGM Yogyakarta".
- Agung Kurniawan, 2018. "Professional Judgment Auditor pada Pengungkapan Kecurangan: Konseptualisasi Auditor Risk Consideration Dalam Perspektif Institutional Work".
- Andre Henri Slat, 2013. "Analisis Harga Pokok Produk Dengan Metode *Full Costing* Dan Penentuan Harga Jual". ISSN 2303-1174
- Andreas Lako, 2014. "Green Economy; Menghijaukan Ekonomi, Bisnis, & Akuntansi". Erlangga.
- Aniela, Yoshi, 2012. "Peran Akuntansi Lingkungan Dalam Meningkatkan Kinerja Lingkungan Dan Kinerja Keuangan Perusahaan. Berkala Ilmiah Mahasiswa Akuntansi" – Vol 1, No. 1, Januari 2012
- Anis Chariri, Firman Aji Nugroho Retorika, 2009. "Dalam Pelaporan Corporate Social Responsibility": Analisis Semiotik Atas *Sustainability Reporting* PT Aneka Tambang Tbk
- Bell, F dan Lehman, G. 1999. "Recent Trends in *Environment Accounting*: How Green Are Your Account. *Accounting Forum*".
- Belkaoui, A. R. and Picur, R.D. (1991). "Cultural determinism and the perception of accounting concepts". *The International Journal of Accounting*. 26: 118-130.
- Brownlee, Ferris, Haskins. 2002. "*Corporate Finance Reporting. Mc.Graw Hill International Edition*".
- Elkington, J. 1997. "*Cannibals with Forks: The Triple Bottom Line of 21st Century Business. Capstone. Oxford*".
- Cassell, P. 1993. "Problems of action and structure". Pada *The Giddens Reader*: Springer, 88-175.
- Christian P. Hansena, Rebecca Rutta, Emmanuel Acheampong. 2018. "Experimental or business as usual? Implementing the European Union T Forest Law Enforcement, Governance and Trade (FLEGT) Voluntary Partnership Agreement in Ghana".

- Creswell, J. W. 2007. "Qualitative enquiry and research design: Choosing among five approaches". US: Sage publications Ltd.
- Darwin A, 2004. "Penerapan *Sustainability Reporting* di Indonesia". Konvensi Nasional Akuntansi V, Program Profesi Lanjutan, Yogyakarta, 13-15 Desember 2004.
- David, 2002. "Narrative patterns: uses of story in the third age of knowledge management: *Journal of Information and Knowledge Management*", 1 (1), 2002, pp. 1-6
- Deegan, C, 2006. "*Financial Accounting Theor*", 3rd ed, Sydney: McGraw-Hill
- Elvida Yose Suryandari, Deden Djaenudin, Satria Astana dan Iis Alviya.2015. "Tinjauan Yuridis Regulasi Sistem Verifikasi Legalitas Kayu Indonesia Terkait Perjanjian Kemitraan Tata Kelola Sektor Kehutanan Dengan Uni Eropa Dalam Perdagangan Internasional".
- Doni Satria dan Joan Marta, 2016. "Analisis Ekonomi Industri Furniture: Implikasi Implementasi SVLK di Indonesia".
- Era Niaga Manado. Jurnal Emba Vol. 1 No. 4 <http://ejournal.unsrat.ac.id/index.php/emba/article/view/3349/2899>. Diakses tanggal 11 November 2015. Hal. 1697-1705.
- Evangelina Hutabarat, 2016. "SVLK Regulasi Terwujudnya Pembalakan Liar".
- Forest Trends, 2013. "European Trade Flow and Risk, Forest Trends Report".
- Global Reporting Initiative (GRI). (2000-2006). Pedoman Laporan Berkelanjutan (Version G.3). Belanda. Retrieved September 29, 2013, from <http://www.globalreporting.org/resource/library/Bahasa-Indonesia-G3-Reporting-Guidelines.pdf>
- Ghozali, I dan A. Chariri, 2007. "Teori Akuntansi", Semarang: BP UNDIP
- Guba, E. G., and Y. S. Lincoln, 1982. "*Epistemological and Methodological Bases of Naturalistic Inquiry*". *Educational Technology Research and Development*, Vol. 30, No. 4, hlm: 233-252.
- Gray, R; R. Kouhy; dan S. Lavers, 1995, "*Corporate Social and Environmental Reporting. A Review of the Literature and a Longitudinal Study of UK Disclosure*", *Accounting, Auditing and Accountability Journal*, Vol. 8, No. 2, Hal. 47-77.

- Hajrah, Hariadi Kartodihardjo, Brasmasto Nugroho. 2015. “Efektivitas Tenaga Teknis Penguji Kayu Bulat Dalam Penatausahaan Hasil Hutan” (Studi Kasus Hutan Alam Kalimantan Tengah. Risalah Kebijakan Pertanian dan Lingkungan Vol.2 No.3. E-ISSN: 2477-0299
- Helmina Batubara, 2013. “Penentuan Harga Pokok Produksi Berdasarkan Metode *Full Costing* Pada Pembuatan Etalase Kaca Dan Alumunium Di UD. Istana Alumunium Manado”. ISSN 2303-1174
- Hansen/Mowen, 2007. “*Accounting Managerial* “1 edisi 8. Salemba empat.
- Hery, 2012. “Akuntansi Keuangan Menengah” 1, Edisi 1, Cetakan Pertama, PT. Bumi Aksara, Jakarta.
- Ikatan Akuntan Indonesia, 2015. “Exposure Draft Pernyataan Standar Akuntansi Keuangan” No. 14 (Revisi 2015)– Persediaan. Jakarta.
- Indrawan, dan Poppy Yaniawati, 2014. “Metodologi Penelitian. Refika Aditama, Jakarta”.
- Indonesia EU VRA, 2016. [www. EU VRA.com](http://www.EUVRA.com)
- International Academic Workshop on Sosial Science. Jiangxi University of Finance and Economics, Nanchang, China. http://www.atlantispress.com/php/download_paper.php.id, 9403. Diakses tanggal 8 Oktober 2015. Hal. 541-544.
- John W. Creswell, 2015. “Penelitian Kualitatif & Desain Riset; Memilih Diantara Lima Pendekatan”. Pustaka Pelajar.
- Kieso, Donald., E, Weigandt and J, Warfield. 2012. “*Intermediate Accounting*”. Erlangga, Jakarta.
- Komite Nasional Kebijakan Governance. 2006.
- Kuswarno, E. 2009. "Fenomenologi: Konsepsi, Pedoman dan Contoh Penelitian". Widya Padjajaran. Bandung.
- Lubis, Arfan Ikhsan, 2010. “Akuntansi Keperilakuan. Salemba Empat”, Jakarta.
- Reeve, James., Warren, Jonathan, Wahyuni, Supriyanto, Jusuf dan Djakman. 2013. Pengantar Akuntansi. Salemba Empat, Jakarta.
- M. A. Ornek and P. I. Collier, 2015. “Technical Paper: The *Determination of In-Process Inventory and Manufacturing Lead Time in Multi-Stage Production Systems*”. www.emeraldinsight.com.

- McHugh, J. (2008). "Accountants have key role in sustainability". Public Finance; Dec 14, Academic Research Library.
- Moleong, P. 2005. "Dr. Lexy J Metodologi Penelitian Kualitatif".
- Multistakeholder Forestry Program, 2010
- Multy Forest Policy 3 (MFP3). <https://www.mfp3.com>.
- MFP, 2015. "Summary of Indonesian-European Union Action Plan on the Advancement of VPA Implementation" July 2015.
- Mulyadi, 2015. "Akuntansi Biaya. UPP STIM YKPN Universitas Gadjah Mada Sambuaga, Reinhard". 2013. Evaluasi Akuntansi Persediaan Pada PT. Sukses
- R. C. OLDFIELD, 2007. "The Assessment and Analysis of Handedness: The Edinburgh Inventory". *Neuropsychologia*, 1971, vol 9.
- Rich, J. S., I. Solomon, dan K. T. Trotman. 1997. "The Audit Review Process: A Characterization from The Persuasion Perspective", 481.
- Rivaldo Barchelino, 2016. "Analisis Penerapan Psak No. 14 Terhadap Metode Pencatatan Dan Penilaian Persediaan Barang Dagangan Pada PT. Surya Wenang Indah Manado". ISSN 2303-1174
- Ririh Diah, Anna Sumaryati, 2014. "Dampak *Sustainable Reporting* Terhadap Kinerja Keuangan Perusahaan".
- Santoso, Iman. 2010. "Akuntansi Keuangan Menengah. PT. Rafika Aditama, Bandung".
- Satria Astana¹, Krystof Obidzinski², Wahyu Fathurrahman Riva³, Gladi Hardiyanto⁴, Heru Komarudin² & Sukanda⁵ 2014. Implikasi Biaya Dan Manfaat Pelaksanaan SVLK Terhadap Sektor Perakayuan Skala Kecil.
- Shuseng, 2013. "Research and Analysis on Issued Inventory Valuation Methods of Enterprises".
- Sonny Keraf.Bersama Fritjof Capra. 2014. "Filsafat Lingkungan Hidup. Alam Sebuah Sistem Sisem Kehidupan". PT. Kanisius. Jakarta.
- Sugiyono, 2010. "Metode Penelitian Bisnis (Pendekatan Kuantitatif, Kualitatif dan R&D. Alfabeta", Bandung.
- Triyuwono, I. 2000. "Paradigma Ilmu Pengetahuan dan Metodologi Penelitian". Kerta Kerta Short Course Metodologi Penelitian Paradigma Alternatif, hlm: 8-9.

Trotman, K. T., T. D. Bauer, dan K. A. Humphreys. 2015. "Group Judgment and Decision Making in Auditing: Past and Future Research". *Accounting, Organizations and*

Society, Vol. 47, No., hlm: 56-72.

Vedran Capkun, 2005. *On the relationship between inventory and financial performance in manufacturing companies*. www.emeraldinsight.com.

W. Lawrence Neuman, 2013. "Metodelogi Penelitian Sosial": Pendekatan Kualitatif dan Kuantitatif. PT Indeks.

Yin, R.K. 2002. *Studi Kasus: Desain & Metode*. Raja Grafindo Persada.