

BIBLIOGRAPHY

- Abdulrahman Anam, O., Hamid Fatima, A. and Rashid Hafiz Majdi, A. (2011) 'Effects of intellectual capital information disclosed in annual reports on market capitalization', *Journal of Human Resource Costing & Accounting*, 15(2), pp. 85–101. doi: 10.1108/14013381111157328.
- Agustina, L., Jati, K. W. and Suryandari, D. (2020) 'The Effect of Sustainability Report Disclosure on Financial Performance', (1), pp. 1050–1055. doi: 10.5220/0009502610501055.
- Al-Matari, E. M., Al-Swidi, A. K. and Fadzil, F. H. B. (2014) 'The Measurements of Firm Performance's Dimensions', *Asian Journal of Finance & Accounting*, 6(1), p. 24. doi: 10.5296/ajfa.v6i1.4761.
- Alon, A. and Vidovic, M. (2015) 'Sustainability performance and assurance: Influence on reputation', *Corporate Reputation Review*. Nature Publishing Group, 18(4), pp. 337–352. doi: 10.1057/crr.2015.17.
- Amidjaya, P. G. and Widagdo, A. K. (2019) 'Sustainability reporting in Indonesian listed banks: Do corporate governance, ownership structure and digital banking matter?', *Journal of Applied Accounting Research*, 21(2), pp. 231–247. doi: 10.1108/JAAR-09-2018-0149.
- Aras, G., Tezcan, N. and Kutlu Furtuna, O. (2018) 'The value relevance of banking sector multidimensional corporate sustainability performance', *Corporate Social Responsibility and Environmental Management*, 25(6), pp. 1062–1073. doi: 10.1002/csr.1520.

- Backer, L. C. (2010) 'Sovereign Wealth Funds As Regulatory Chameleons: the Norwegian Sovereign Wealth Funds and Public Global Governance Through Private Global Investment', *Georgetown Journal of International Law*.
- Bäckström, S., Karlsson, J. and Hamberg, S. M. (2015) 'Corporate Sustainability and Financial Performance - The influence of board diversity in a Swedish context'.
- Bae, S. M., Masud, A. K. and Kim, J. D. (2018) 'A Cross-Country Investigation of Corporate Governance and Corporate Sustainability Disclosure : A Signaling Theory Perspective'. doi: 10.3390/su10082611.
- Boiral, O. and Heras-Saizarbitoria, I. (2020) 'Sustainability reporting assurance: Creating stakeholder accountability through hyperreality?', *Journal of Cleaner Production*, 243. doi: 10.1016/j.jclepro.2019.118596.
- BPS (2020) 'gini-ratio-maret-2020-tercatat-sebesar-0-381'.
- Brinkhuis, E. and Scholtens, B. (2018) 'Investor response to appointment of female CEOs and CFOs', *Leadership Quarterly*, 29(3), pp. 423–441. doi: 10.1016/j.leaqua.2017.08.002.
- Buallay, A. (2019) 'Between cost and value: Investigating the effects of sustainability reporting on a firm's performance', *Journal of Applied Accounting Research*, 20(4), pp. 481–496. doi: 10.1108/JAAR-12-2017-0137.
- Buallay, A. *et al.* (2020) 'Sustainability reporting and bank performance after

- financial crisis: Evidence from developed and developing countries’, *Competitiveness Review*. doi: 10.1108/CR-04-2019-0040.
- Çalışkan, A. Ö. (2014) ‘How accounting and accountants may contribute in sustainability?’, *Social Responsibility Journal*, 10(2), pp. 246–267. doi: 10.1108/SRJ-04-2012-0049.
- Çaliyurt, K. T. (2020) *New Approaches to CSR, Sustainability and Accountability, Volume I*. Available at: <https://link.springer.com/content/pdf/10.1007/978-981-32-9588-9.pdf>.
- Cantele, S., Tsalis, T. A. and Nikolaou, I. E. (2018) ‘A new framework for assessing the sustainability reporting disclosure of water utilities’, *Sustainability (Switzerland)*, 10(2), pp. 1–12. doi: 10.3390/su10020433.
- Chauvey, J. N. *et al.* (2015) ‘The Normativity and Legitimacy of CSR Disclosure: Evidence from France’, *Journal of Business Ethics*. doi: 10.1007/s10551-014-2114-y.
- Ching, H. Y. and Gerab, F. (2017) ‘Sustainability reports in Brazil through the lens of signaling, legitimacy and stakeholder theories’, *Social Responsibility Journal*. doi: 10.1108/SRJ-10-2015-0147.
- CNBC (2020) ‘Perhatian! Ada Indeks Baru ESG Leaders, Ini 30 Sahamnya’.
- Connelly, B. L. *et al.* (2011) ‘Signaling theory: A review and assessment’, *Journal of Management*. doi: 10.1177/0149206310388419.
- Derg, M. (2018) ‘IMPACT OF SUSTAINABILITY PERFORMANCE OF

COMPANY ON ITS', pp. 115–127.

Diantimala, Y. (2018) *The Mediating Effect of Sustainability Disclosure on the Relationship between Financial Performance and Firm Value*, *Journal of Accounting, Finance and Auditing Studies*.

Dissanayake, D. (2020) 'Sustainability key performance indicators and the global reporting initiative: usage and challenges in a developing country context', *Meditari Accountancy Research*. doi: 10.1108/MEDAR-08-2019-0543.

Djadjdikerta, H. G. and Trireksani, T. (2012) 'Corporate social and environmental disclosure by Indonesian listed companies on their corporate web sites', 13(1), pp. 21–36. doi: 10.1108/09675421211231899.

Dobbs, S. and van Staden, C. (2016) 'Motivations for corporate social and environmental reporting: New Zealand evidence', *Sustainability Accounting, Management and Policy Journal*, 7(3), pp. 449–472. doi: 10.1108/SAMPJ-08-2015-0070.

Eccles, R. G., Ioannou, I. and Serafeim, G. (2014) 'The impact of corporate sustainability on organizational processes and performance', *Management Science*, 60(11), pp. 2835–2857. doi: 10.1287/mnsc.2014.1984.

Einde Evana (2017) 'The Effect Of Sustainability Reporting Disclosure Based On Global Reporting Initiative (GRI) G4 On Company Performance (A Study On Companies Listed In Indonesia Stock Exchange)', 20(3), pp. 417–442. doi: 10.33312/ijar.394.

Elkington, J. (2013) 'Enter the triple bottom line', *The Triple Bottom Line: Does it*

All Add Up, 1(1986), pp. 1–16. doi: 10.4324/9781849773348.

Food, F. (2020) ‘Sustainability Reporting and Monitoring in the Food Sector : Actors , Principles and Tools’, pp. 1–47.

Freimark, J. D. (2020) ‘TOBIN’S Q THEORY OF INVESTMENT APPLIED TO THE UNITED STATES HOUSING MARKET’, (May).

Fu, L., Parkash, M. and Singhal, R. (2017) ‘Tobin’s q Ratio and Firm Performance’, *International Research Journal of Applied Finance*, (June). doi: 10.0704/article-2.

Glémain, P. (2011) *The strategy and fundamentals of sustainable finance serving sustainable development, Critical Studies on Corporate Responsibility, Governance and Sustainability*. Emerald Group Publishing Ltd. doi: 10.1108/S2043-9059(2011)0000002015.

GRI (2018) ‘Home’.

GRI (2020) ‘Sustainability reporting is growing, with GRI the global common language’.

Gunarsih, T. and Ismawati, Y. (2018) ‘Sustainability Report and Firm Performance: Study in Mining and Metal and Food Processing Industry Indonesia Stock Exchange 2014-2017’, *Journal of Governance and Integrity*, 2(1), pp. 4–11. doi: 10.15282/jgi.2.1.2018.5533.

Harmadji, D. E., Subroto, B. and Saraswati, E. (2018) ‘From Theory to Practice of Signaling Theory: Sustainability Reporting Strategy From Theory to

Practice of Signaling Theory : Sustainability Reporting Strategy Impact on Stock Price Crash Risk with Sustainability Reporting Quality as Mediating Variable’, (November). doi: 10.18502/kss.v3i10.3411.

Harrison, J. S. and Freeman, R. E. (1999) ‘Stakeholders, social responsibility, and performance: Empirical evidence and theoretical perspectives’, *Academy of Management Journal*, 42(5), pp. 479–485. doi: 10.2307/256971.

Hongming, X. *et al.* (2020) ‘Sustainability Reporting and Firm Performance: The Demonstration of Pakistani Firms’, *SAGE Open*, 10(3). doi: 10.1177/2158244020953180.

Hussain, N., Rigoni, U. and Orij, R. P. (2018) ‘Corporate Governance and Sustainability Performance: Analysis of Triple Bottom Line Performance’, *Journal of Business Ethics*, 149(2), pp. 411–432. doi: 10.1007/s10551-016-3099-5.

Ibrahim, M. (2017) ‘Capital Structure and Firm Value in Nigerian Listed Manufacturing Companies: an Empirical Investigation Using Tobin’s Q Model’, 4(2), pp. 112–125.

Kaur, A. and Lodhia, S. (2016) ‘Influences on stakeholder engagement in sustainability accounting and reporting: A study of Australian local councils’, *Developments in Corporate Governance and Responsibility*, 10, pp. 105–129. doi: 10.1108/S2043-052320160000010010.

Komara, A., Ghazali, I. and Januarti, I. (2020) ‘Examining the Firm Value Based on Signaling Theory’, in. doi: 10.2991/aebmr.k.200305.001.

- KPMG (2017) 'The KPMG Survey of Corporate Responsibility Reporting 2017', *SpringerBriefs in Computer Science*, 0(9783319212562), pp. 105–113. doi: 10.1007/978-3-319-21257-9_7.
- Kuzey, C. and Uyar, A. (2017) 'Determinants of sustainability reporting and its impact on firm value: Evidence from the emerging market of Turkey', *Journal of Cleaner Production*. Elsevier B.V., 143, pp. 27–39. doi: 10.1016/j.jclepro.2016.12.153.
- Laskar, N. (2019) 'Does Sustainability Reporting Enhance Firms Profitability? A Study on Select Companies from India and South Korea', *Indian Journal of Corporate Governance*, 12(1), pp. 2–20. doi: 10.1177/0974686219836528.
- Laskar, N. and Gopal Maji, S. (2018) *Disclosure of corporate sustainability performance and firm performance in Asia*, *Asian Review of Accounting*. doi: 10.1108/ARA-02-2017-0029.
- Loh, L., Thomas, T. and Wang, Y. (2017) 'Sustainability reporting and firm value: Evidence from Singapore-listed companies', *Sustainability (Switzerland)*, 9(11), pp. 1–12. doi: 10.3390/su9112112.
- Lourenço, I. C. *et al.* (2012) 'How Does the Market Value Corporate Sustainability Performance?', *Journal of Business Ethics*, 108(4), pp. 417–428. doi: 10.1007/s10551-011-1102-8.
- Miriam Jankalova, R. J. (2017) 'Responsibility in the Slovakia and Czech Republic New Trends and Issues Proceedings on Humanities Corporate

- Social Responsibility in the Context of National Awards for Social Responsibility in the Slovakia and Czech Republic', (March). doi: 10.18844/gjhss.v3i4.1565.
- Moratis, L. (2018) 'Signalling responsibility? Applying signalling theory to the ISO 26000 standard for social responsibility', *Sustainability (Switzerland)*. doi: 10.3390/su10114172.
- Newberry, S. (2015) 'Public sector accounting: shifting concepts of accountability', pp. 371–376.
- OJK (2017) 'Infografis Lembaga Jasa Keuangan dan Emiten Penerbit Sustainability Report'.
- Oncioiu, I. *et al.* (2020) 'Corporate sustainability reporting and financial performance', *Sustainability (Switzerland)*, 12(10), pp. 1–13. doi: 10.3390/su12104297.
- Orazalin, N. and Mahmood, M. (2018) 'Economic, environmental, and social performance indicators of sustainability reporting: Evidence from the Russian oil and gas industry', *Energy Policy*, 121, pp. 70–79. doi: 10.1016/j.enpol.2018.06.015.
- Orazalin, N. and Mahmood, M. (2019) 'Determinants of GRI-based sustainability reporting: evidence from an emerging economy', *Journal of Accounting in Emerging Economies*, 10(1), pp. 140–164. doi: 10.1108/JAEE-12-2018-0137.
- Panda, A. K. (2020) 'Firm Size & Sustainable Performance', 8(6), pp. 943–958.

- Pope, S. and Lim, A. (2020) 'The Governance Divide in Global Corporate Responsibility: The Global Structuration of Reporting and Certification Frameworks, 1998–2017', *Organization Studies*, 41(6), pp. 821–854. doi: 10.1177/0170840619830131.
- Rasche, A. (2011) 'Corporate responsibility standards', in *Business Ethics and Continental Philosophy*, pp. 263–284. doi: 10.1017/CBO9781139013338.014.
- Saraite-sariene, L. *et al.* (2020) 'Non-Financial Information versus Financial as a Key to the Stakeholder Engagement : A Higher Education Perspective'.
- Schaltegger, S. and Burritt, R. (2018) 'Business cases and corporate engagement with sustainability: Differentiating ethical motivations', *Journal of Business Ethics*, 147(2), pp. 241–259. doi: 10.1007/s10551-015-2938-0.
- Shalihin, M. Y., Suharman, H. and Hasyir, D. A. (2020) 'Impact of Corporate Sustainability on Firm Value: Indonesian Context', *Journal of Accounting Auditing and Business*, 3(1), p. 102. doi: 10.24198/jaab.v3i1.25834.
- Soares, A. P. (2013) '濟無No Title No Title', *Journal of Chemical Information and Modeling*, 53(9), pp. 1689–1699.
- Stulz, R. M. (1994) 'Tobin's q, Corporate Diversification, and Firm Performance', *Journal of Political Economy*, 102(6), pp. 1248–1280. doi: 10.1086/261970.
- Sugiyono (2012) 'Metode Penelitian Kuantitatif, Kualitatif dan R &

- D.Bandung:Alfabeta.’, *Metode Penelitian Kuantitatif, Kualitatif dan R & D.Bandung:Alfabeta.* doi: 10.1017/CBO9781107415324.004.
- Supriyadi, Sulistiyo, A. B. and Roziq, A. (2019) ‘Influence disclosure of sustainability report and company size on dividend policy and company value with profitability as intervening variables’, *International Journal of Scientific and Technology Research*, 8(7), pp. 716–721.
- Taj, S. A. (2016) ‘Application of signaling theory in management research: Addressing major gaps in theory’, *European Management Journal*. doi: 10.1016/j.emj.2016.02.001.
- Taouab, O. and Issor, Z. (2019) ‘Firm Performance: Definition and Measurement Models’, *European Scientific Journal ESJ*, 15(1), pp. 93–106. doi: 10.19044/esj.2019.v15n1p93.
- Thuc, T. and Nguyen, D. (2020) ‘AN EMPIRICAL STUDY ON THE IMPACT OF SUSTAINABILITY REPORTING ON FIRM VALUE’, 12, pp. 119–135.
- Torre, M. La *et al.* (2020) ‘Does the ESG index affect stock return? Evidence from the Eurostoxx50’, *Sustainability (Switzerland)*, 12(16). doi: 10.3390/SU12166387.
- Urquiza, F. B. *et al.* (2010) ‘Disclosure theories and disclosure measures’, *Revista Espanola de Financiacion y Contabilidad*, 39(147), pp. 393–420. doi: 10.1080/02102412.2010.10779686.
- Wachira, M. M. (2017) ‘The State of Sustainability Reporting (SR) in Sub-

- Saharan Africa: An Application of the Consolidated Narrative Interrogation (CONI) Method', *SSRN Electronic Journal*. doi: 10.2139/ssrn.2970422.
- Whelan, J. and Demangeot, C. (2015) 'Signaling Theory', in *Wiley Encyclopedia of Management*. doi: 10.1002/9781118785317.weom090243.
- Whetman, L. L. (2017) 'the Impact of Sustainability Reporting', *Journal of Economics, Business, and Accountancy Ventura*, 14(1).
- Wilson, C. (2010) 'Why should sustainable finance be given priority? Lessons from pollution and biodiversity degradation', *Accounting Research Journal*, 23(3), pp. 267–280. doi: 10.1108/10309611011092592.
- WWF, O.- (2019) 'Indonesia First Movers on Sustainable Banking Eight Banks With the Largest Assets in Indonesia Commit To Standing As'.
- Yang, P. *et al.* (2019) 'Women directors, firm performance, and firm risk: A causal perspective', *Leadership Quarterly*. Elsevier, 30(5), p. 101297. doi: 10.1016/j.leaqua.2019.05.004.