



DAFTAR PUSTAKA

AccountAbility. (2018). Accountability 2018 principles. *AccountAbility*, 40. <https://www.accountability.org/standards/>

Angel Putri, Carmel Meiden, Yosef Dema, Sugi Suhartono, & Elis Sondang Dasawaty. (2022). Analisis of Materiality Assessment in the Banking Industry. *International Journal of Social Science*, 1(6), 929–936. <https://doi.org/10.53625/ijss.v1i6.1912>

Bellucci, M., & Manetti, G. (2018). Stakeholder engagement and sustainability reporting. In *Stakeholder Engagement and Sustainability Reporting* (Issue July). <https://doi.org/10.4324/9781351243957>

Beske F., Haustein, E., & Lorson, P. C. (2020). Materiality analysis in sustainability and integrated reports. *Sustainability Accounting, Management and Policy Journal*, 11(1), 162–186. <https://doi.org/10.1108/SAMPJ-12-2018-0343>

Bougie, U. S. and R. (2019). *Research Methods for Business*.

Choi, S., & Lee, S. (2019). The Corporate Social Performance-Financial Performance Link. *Strategic Management Journal*, 18(4), 303–319.

Deegan, C. M. (2019). Legitimacy theory: Despite its enduring popularity and contribution, time is right for a necessary makeover. *Accounting, Auditing and Accountability Journal*, 32(8), 2307–2329. <https://doi.org/10.1108/AAAJ-08-2018-3638>

Dias, C. A., & Basuki, B. (2018). *Study of The Determinants Existence of External Assurance on Sustainability Reports in Indonesia*. 454–460. <https://doi.org/10.5220/0007016804540460>

Freeman, R. E., & David, L. R. (1983). Stockholders and Stakeholders: A New Perspective on Corporate Governance. *California Management Review*, 25(3), 88–106. <https://doi.org/10.2307/41165018>

Global Sustainability Standards Board. (2013). Pedoman Pelaporan Keberlanjutan G4. *Global Reporting Initiative*, 1–97. www.globalreporting.org

Global Sustainability Standards Board (GSSB). (2016). *GRI 102 : Pengungkapan Umum*. 1–45

GRI. (2016). Standar Pelaporan Keberlanjutan GRI 2016 : 101 Landasan. *Global Reporting Initiative*, 30.

GRI. (2018). GRI 103: Management Approach 2016. *Universal Standards 100 Series*, 1–13. <https://www.globalreporting.org/standards/gri-standards-download-center/%0Awww.globalreporting.org>

Guix, M., Font, X., & Bonilla-Priego, M. J. (2019). Materiality: stakeholder accountability choices in hotels’ sustainability reports. *International Journal of Contemporary Hospitality Management*, 31(6), 2321–2338. <https://doi.org/10.1108/IJCHM-05-2018-03>

Guix, M., Font, X., & Bonilla-Priego, M. J. (2019). Materiality: stakeholder accountability choices in hotels’ sustainability reports. *International Journal of Contemporary Hospitality Management*, 31(6), 2321–2338. <https://doi.org/10.1108/IJCHM-05-2018-0366>

© Hak Cipta Dilindungi Undang-Undang. Institut Bisnis dan Manajemen Kwik Kian Gie

1. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber.
a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.
b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



Jensen, M. C., & Meckling, W. H. (1976). THEORY OF THE FIRM: MANAGERIAL BEHAVIOR, AGENCY COSTS AND OWNERSHIP STRUCTURE. In *Journal of Financial Economics* (Vol. 3). Q North-Holland Publishing Company.

Jensen, M. C., & Meckling, W. H. (2019). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Corporate Governance: Values, Ethics and Leadership*, 77–132. <https://doi.org/10.4159/9780674274051-006>

Kementerian Keuangan. (1998). Undang-Undang Republik Indonesia Nomor 10 Tahun 1998 Tentang Perubahan Atas Undang-Undang Nomor 7 Tahun 1992 Tentang Perbankan. *Lembaran Negara Republik Indonesia*, pasal 1 ayat 3.

Kones, R. J. (1974). Digitalis: Reappraisal of its use after acute myocardial infarction. *Cardiology*, 59(1), 1–20. <https://doi.org/10.1159/000169659>

Machado, B. A. A., Dias, L. C. P., & Fonseca, A. (2021). Transparency of materiality analysis in GRI-based sustainability reports. *Corporate Social Responsibility and Environmental Management*, 28(2), 570–580. <https://doi.org/10.1002/csr.2066>

Ningsih, R., & Meiden, C. (2022). Analisis Penilaian Materialitas pada Laporan Keberlanjutan Industri Dasar dan Kimia Tahun 2020. *Moneter - Jurnal Akuntansi Dan Keuangan*, 9(2), 109–116. <https://doi.org/10.31294/moneter.v9i2.12676>

Peraturan Otoritas Jasa Keuangan nomor 51 /POJK.03/2017. (2017). Peraturan Otoritas Jasa Keuangan Nomor 51 /POJK.03/2017 Tentang Penerapan Keuangan Berkelanjutan Bagi Lembaga Jasa Keuangan, Emiten dan Perusahaan Publik. *Otoritas Jasa Keuangan*, 1–15.

Restu, C., & Sungloria, J. (2022). Analisis Materialitas Laporan Keberlanjutan pada Perusahaan Go Public Consumer Goods 2020. 19(2), 1–18.