

DAFTAR PUSTAKA

- Abreu, R. (2015). From Legitimacy to Accounting and Auditing for Citizenship. *Procedia Economics and Finance*, 23(October 2014), 665–670. [https://doi.org/10.1016/s2212-5671\(15\)00435-9](https://doi.org/10.1016/s2212-5671(15)00435-9)
- Arifiandi, N. M., & Putri, D. (2022). *Akselerasi Aksi dan Kontribusi Sektor Swasta dalam Pencapaian Tujuan Pembangunan Berkelanjutan* (Issue November).
- Asjuwita, M., & Agustin, H. (2020). Pengaruh Kinerja Lingkungan dan Biaya Lingkungan terhadap Profitabilitas. *Jurnal Eksplorasi Akuntansi*, 2(3), 3327–3345. <http://jea.ppj.unp.ac.id/index.php/jea/issue/view/28>
- Branco, M. C., & Rodrigues, L. L. (2006). Communication of corporate social responsibility by Portuguese banks: A legitimacy theory perspective. *Corporate Communications*, 11(3), 232–248. <https://doi.org/10.1108/13563280610680821>
- Burlea, S., & Popa, I. (2013). Legitimacy Theory. In S. O. Idowu, N. Capaldi, L. Zu, & A. das Gupta (Eds.), *Encyclopedia of Corporate Social Responsibility*. Heidelberg. <https://doi.org/10.1007/978-3-642-28036-8>
- Carbon Disclosure Project. (2023). *CDP*. Carbon Disclosure Project. <https://www.cdp.net/en>
- Choi, B. B., Lee, D., & Psaros, J. (2013). An Analysis of Australian Company Carbon Emission Disclosure. *Pacific Accounting Review*, 25(1), 58–79. <https://doi.org/https://doi.org/10.1108/01140581311318968>
- Cormier, D., & Gordon, I. M. (2001). An Examination of Social and Environmental Reporting Strategies. *Accounting, Auditing & Accountability Journal*, 14(5), 587–617. <https://doi.org/10.1108/EUM0000000006264>
- Daruri, A. D. (2023). *Usaha Batu Bara Berbasis ESG*. Investor.Id. <https://investor.id/investory/334373/usaha-batu-bara-berbasis-esg>
- Das, R. C. (2016). *Handbook of Research on Global Indicators of Economic and Political Convergence*. <https://doi.org/10.4018/978-1-5225-0215-9>
- Deegan, C. (2002). Introduction: The legitimising effect of social and environmental disclosures – a theoretical foundation. *Accounting, Auditing & Accountability Journal*, 15(3), 282–311. <https://doi.org/10.1108/09513570210435852>
- Dewi, S., & Yanto, H. (2021). Pengaruh Karakteristik Perusahaan dan Good Corporate Governance Terhadap Pengungkapan Corporate Social Responsibility. *Jurnal Akuntansi Bisnis*, 19(1), 64. <https://doi.org/10.24167/jab.v19i1.3521>
- Eguren, I. R. (2011). Theory of Change: A thinking and action approach to navigate in the complexity of social change processes. In *UNDP* (Vol. 1, Issue 1).
- Elkington, J. (1997). *Cannibals with Forks: The Triple Bottom Line of 21st Century Business*.
- Fiedler, T., & Deegan, C. (2002). *Environmental collaborations within the building and construction industry: a consideration of the motivations to collaborate*. In: Proceedings of the critical perspectives on accounting conference.
- 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>
- Furoida, A., & Susilowati, I. (2021). The Negative Externality of Mining Activities in Brown Canyon. *Economics Development Analysis Journal*, 10(4), 450–462. <https://doi.org/10.15294/edaj.v10i4.47256>
- Ghozali, I., & Chairri, A. (2007). *Accounting Theory*. Universitas Diponegoro Press.
- Global Reporting Initiative. (2022). The GRI Standards: A Guide for Policy Makers. *Gri*, 1–19. <https://www.globalreporting.org/media/nmmnwfsm/gri-policymakers-guide.pdf>
- Global Reporting Initiative. (2023). *Global Sustainability Standards Board*. Global Reporting Initiative. <https://www.globalreporting.org/about-gri/governance/global-sustainability-standards-board/>
- GRI Standards. (2021). *GRI 2: Pengungkapan Umum 2021*. <https://globalreporting.org/pdf.ashx?id=14361&page=7>
- GSSB. (2013). Pedoman Pelaporan Keberlanjutan GRI G4. *Global Reporting Initiative*, 1–97. www.globalreporting.org
- Guthrie, J., Cuganesan, S., & Ward, L. (2006). Legitimacy theory: A story of reporting social and environmental matters within the Australian food and beverage industry. *The University of Sydney, 5th Asian Pacific Interdisciplinary Research in Accounting (APIRA) Conference*, 1–35. http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1360518
- Hornby, A. S. (2005). *Oxford Advanced Learner's Dictionary* (7th ed.). Oxford University Press.
- IBM. (2022). *A Guide to ESG Reporting Frameworks*. <https://envizi.com/a-guide-to-esg-reporting-frameworks/#selecting>
- Islam, M. (2017). CSR Reporting and Legitimacy Theory: Some Thoughts on Future Research Agenda. *CSR, Sustainability, Ethics and Governance*, 323–339. https://doi.org/10.1007/978-3-319-39089-5_17
- James, C. (2011). *THEORY OF CHANGE REVIEW A report commissioned by Comic Relief. September*.
- Katadata. (2022). *Banyak Perusahaan Kesulitan Terapkan ESG, Ini Kendala Utamanya*. Katadata. <https://databoks.katadata.co.id/datapublish/2022/11/08/banyak-perusahaan-kesulitan-terapkan-esg-ini-kendala-utamanya>
- Katadata. (2023). *Indonesia Salah Satu Penghasil Emisi Karbon Sektor Energi Terbesar Global pada 2022*. Katadata. <https://databoks.katadata.co.id/datapublish/2023/08/11/indonesia-salah-satu-penghasil-emisi-karbon-sektor-energi-terbesar-global-pada-2022>
- Khoirul, A. (2022). *Tiga Tahun Berturut-Turut, PTBA Raih Penghargaan PROPER Emas*. CNBC Indonesia. <https://www.cnbcindonesia.com/news/20221230143842-4-401541/tiga-tahun-berturut-turut-ptba-raih-penghargaan-proper-emas>
- Krlev, G. (2012). Strategies in Social Entrepreneurship: Depicting entrepreneurial elements and business principles in SEOs from Germany and Bangladesh. *Journal of Entrepreneurship Perspectives*, 1(1), 61–96.
- Krueger, P., Sautner, Z., Tang, D. Y., & Zhong, R. (2021). The Effects of Mandatory ESG

- Disclosure around the World. *SSRN Electronic Journal*.
<https://doi.org/10.2139/ssrn.3832745>
- Kurniawati, K., & Hafni, D. A. (2022). Kualitas Pengungkapan Corporate Social Responsibility pada Perusahaan Sektor Industri Kesehatan yang Listing Di BEI Tahun 2016-2019. *BALANCE: Economic, Business, Management and Accounting Journal*, 19(1), 46. <https://doi.org/10.30651/blc.v19i1.9869>
- Lindblom, C. K. (1994). *The Implication of Organisational Legitimacy for Corporate Social Performance and Disclosure*. Critical Perspectives on Accounting Conference.
- Liputan6.com. (2022). *Melihat Pentingnya Penerapan ESG di Sektor Batu Bara*. Liputan6.Com. <https://www.liputan6.com/bisnis/read/4978656/melihat-pentingnya-penerapan-esg-di-sektor-batu-bara>
- Liputan6.com. (2023). *Bahaya Limbah Batu Bara Terhadap Pencemaran Udara dan Air di Indonesia, Bagaimana Pencegahannya?* Liputan6.Com. <https://www.liputan6.com/hot/read/5372330/bahaya-limbah-batu-bara-terhadap-pencemaran-udara-dan-air-di-indonesia-bagaimana-pencegahannya?page=4>
- Mirekel. (2023). *Relevansi Hubungan ESG dengan SDG*. Mirekel. <https://mirekel.id/relevansi-hubungan-esg-dengan-sdg/>
- Mohammed, S. (2018). Mandatory Social and Environmental Disclosure: A Performance Evaluation of Listed Nigerian Oil and Gas Companies Pre- and Post-Mandatory Disclosure Requirements. *Journal of Finance and Accounting*, 6(2), 56–68. <https://doi.org/10.11648/j.jfa.20180602.12>
- Moloi, T., & Marwala, T. (2020). Synopsis: artificial intelligence in economics and finance theories. In *Advanced Information and Knowledge Processing*. https://doi.org/10.1007/978-3-030-42962-1_13
- Mousa, G., & Hassan, N. (2015). Legitimacy Theory and Environmental Practices: Short Notes. *International Journal of Business and Statistical Analysis*, 2(1), 41–53. <https://doi.org/10.12785/ijbsa/020104>
- Nasi, J., Nasi, S., Phillips, N., & Zyglidopoulos, S. (1997). The Evolution of Corporate Social Responsiveness An Exploratory Study of Finnish and Canadian Forestry Companies. *Business and Society*, 36(3), 296–321. <https://doi.org/https://doi.org/10.1177/0007650397036003>
- Ningsih, A. T., & Cheisviyanny, C. (2019). Analisis Pengungkapan Corporate Social Responsibility PT. Bukit Asam, Tbk Berdasarkan Global Reporting Initiatives (GRI) dan Kaitannya Dengan Proper. *Jurnal Eksplorasi Akuntansi*, 1(3), 846–864. <https://doi.org/10.24036/jea.v1i3.118>
- 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>
- O'Donovan, G. (2000). *Legitimacy Theory as an Explanation For Corporate Environmental Disclosures*. Victoria University of Technology.
- Oktaviani, A. Y. (2022). *Bagaimana Pencapaian Sustainable Development Goals di Indonesia?* Kumparan. <https://kumparan.com/andiyusoktav/bagaimana-pencapaian-sustainable-development-goals-di-indonesia-1yHeQacJQgG/full>
- Ovina, M. E., & Meiden, C. (2023). Kualitas Pengungkapan Emisi Karbon Pada Laporan

- Keberlanjutan. *Jurnal Akuntansi*, 13(1), 15–27.
- Parikesit, B. S., Hartanto, S. T., Widyandaru, R. Z., & Yudithadewi, D. (2023). Analisis Dampak Investasi Sosial Pt Perusahaan Gas Negara Tbk Diukur Menggunakan Social Return on Investment (Studi Kasus Program Bank Sampah). *Jurnal Akuntansi Bisnis Dan Humaniora*, 10(1), 17–24. <https://doi.org/10.33795/jabh.v10i1.4124>
- Peraturan Otoritas Jasa Keuangan. (2017). *POJK No. 51 /POJK.03/2017 tentang penerapan keuangan berkelanjutan bagi lembaga jasa keuangan, emiten, dan perusahaan publik*. 1–15. <https://ojk.go.id/id/regulasi/Pages/Penerapan-Kuangan-Berkelanjutan-bagi-Lembaga-Jasa-Kuangan,-Emiten,-dan-Perusahaan-Publik.aspx>
- Porter, M. E., & Kramer, M. R. (2011). The Big Idea: Creating Shared Value. How to Reinvent Capitalism—and Unleash a Wave of Innovation and Growth. *Harvard Business Review*, 89(1–2), 62–77. <https://doi.org/10.32591/coas.ojss.0201.04037b>
- Prambadi, G. A. (2023). *Grant Thornton Jabarkan Manfaat dan Tantangan dari Laporan Keberlanjutan*. Republika Online. <https://ekonomi.republika.co.id/berita/rz2257456/grant-thornton-jabarkan-manfaat-dan-tantangan-dari-laporan-keberlanjutan>
- PROPER. (2019). *Sejarah Proper*. Kementerian Lingkungan Hidup Dan Kehutanan. <https://proper.menlhk.go.id/proper/sejarah>
- PROPER. (2022). *Inovasi Sosial Untuk Indonesia Maju: Program Penilaian Kinerja Perusahaan dalam Pengelolaan Lingkungan Hidup*. Kementerian Lingkungan Hidup dan Kehutanan Republik Indonesia.
- PROPER. (2023). *Anugerah PROPER 2022: Recover Together, Recover Stronger*. 1–259.
- PTBA. (2021). *PTBA Terapkan ESG untuk Keberlanjutan dan Ketahanan Energi Nasional*. PTBA. <https://www.ptba.co.id/berita/ptba-terapkan-esg-untuk-keberlanjutan-dan-ketahanan-energi-nasional-1410>
- PTBA. (2022). *Sustainability Report 2022: Sustainability Commitment Towards Net Zero Emission*.
- Purwanto, A. (2011). PENGARUH TIPE INDUSTRI, UKURAN PERUSAHAAN, PROFITABILITAS, TERHADAP CORPORATE SOCIAL RESPONSIBILITY. *Jurnal Akuntansi & Auditing*, 8(1), 12–29.
- Purwohedi, U., Harto, P. P., Wibowo, H., & Bahri, E. S. (2023). *SROI: Social Return on Investment*. Raih Asa Sukses (Penebar Swadaya Grup).
- Raar, J. (2002). Environmental Initiatives: Towards Triple-Bottom Line Reporting. *Corporate Communications: An International Journal*, 7(3), 169–183. <https://doi.org/https://doi.org/10.1108/13563280210436781>
- Razak, N., Aprianto, R., Rinaldi, A., & Meiden, C. (2022). Analisis Isi Atas Kualitas Assurance Statement Pada Sustainability Report Emiten Terindeks Sri-Kehati Periode 2017-2021. *Jurnal Ekonomi Dan Bisnis*, 11(2), 166–177. <http://repository.usd.ac.id/id/eprint/36785>
- Roberts, R. W. (1992). Determinants of corporate social responsibility disclosure: An application of stakeholder theory. *Accounting, Organizations and Society*, 17(6), 595–612. [https://doi.org/10.1016/0361-3682\(92\)90015-K](https://doi.org/10.1016/0361-3682(92)90015-K)
- Robertson, M. (2014). *Sustainability Principles and Practice* (1st ed.). Routledge.

- Rogers, P. (2014). Theory of Change. In *UNICEF*.
- Saifuddin, A. (2010). *Metode Penelitian*. Pustaka Belajar.
- Santo, G. I., & Rahayuningsih, D. A. (2022). Karakteristik Perusahaan yang Mempengaruhi Pengungkapan Corporate Social Responsibility. *Jurnal Bisnis Dan Akuntansi*, 24(1), 171–184. <https://doi.org/10.34208/jba.v24i1.1166>
- Saunders, M. N. K., Lewis, P., & Thornhill, A. (2023). *Research Method For Business Students* (Ninth edit). Pearson.
- Scott, J. T. (2013). *No TitleThe Sustainable Business: A Practitioner's Guide to Achieving Long-Term Profitability and Competitiveness* (2nd ed.). Green Leaf Publishing.
- Seckin-Celik, T. (2017). *Sustainability Reporting and Sustainability in the Turkish Business Context* (U. Akkucuk (ed.)). IGI-Global. <https://doi.org/10.4018/978-1-5225-2036-8.ch006>
- Sekaran, U., & Bougie, R. (2016). *Research Methods for Business: A Skill-Building Approach* (Seventh ed). John Wiley & Sons.
- Shocker, A. D., & Sethi, S. P. (1973). An Approach to Incorporating Societal Preferences in Developing Corporate Action Strategies. *California Management Review*, 15(4), 97–105. <https://doi.org/10.2307/41164466>
- Social Investment Indonesia. (2023). *SIRD #52 – PROPER Emas dan Hijau: Apakah Menjamin Manfaat untuk Seluruh Pemangku Kepentingan?* <https://www.youtube.com/watch?v=IIUxc5gk0eY&t=267s>
- Suchman, M. C. (1995). Managing Legitimacy: Strategic and Institutional Approaches. *The Academy of Management Review*, 20(3), 571. <https://doi.org/10.2307/258788>
- Susilo, L., & Meiden, C. (2023). Quality Assurance Statement of Companies Listed on the Indonesia Stock Exchange 2021. *Journal of International Conference Proceedings*, 6(1), 112–124. <https://doi.org/10.32535/jicp.v6i1.2251>
- Ullmann, A. A. (1979). Corporate social reporting: Political interests and conflicts in Germany. *Accounting, Organizations and Society*, 4(1–2), 123–133. <https://doi.org/10.4324/9781351283007-27>
- United Nations. (2015). *Transforming Our World: the 2030 Agenda for sustainable development*. sustainabledevelopment.un.org
- United Nations. (2023). *Global Sustainable Development Report 2023: Times of crisis, time of change: Science for accelerating transformations to sustainable development*.
- Yin, R. K. (2018). Case Study Research and Applications: Design and Methods. In *SAGE Publications* (Sixth edit). SAGE Publications.
- Zyznarska-Dworczak, B. (2017). Legitimacy Theory in Management Accounting Research. *Problemy Zarzadzania*, 16(1), 195–203. <https://doi.org/10.7172/1644-9584.72.12>