



DAFTAR PUSTAKA

- Angela, N., & Meiden, C. (2021). Pengungkapan Sustainability Report PT. Indonesia Power dan Enel Group. *Jurnal Online Insan Akuntan*, 6(2), 179–194. <https://doi.org/10.51211/joia.v6i2.1565>
- Apiday, (n.d.). *CDP Reporting: What Is It and How Does It Work?* Retrieved January 8, 2024, from <https://www.apiday.com/blog-posts/carbon-disclosure-project-reporting-what-is-it-and-how-does-it-work>
- BMKG. (2023). *2023 Berpotensi Menjadi Tahun Terpanas, Mitigasi Perubahan Iklim Harus Dimasifkan*. <https://www.bmkg.go.id/berita/?p=tahun-2023-berpotensi-menjadi-tahun-terpanas-mitigasi-perubahan-iklim-harus-dimasifkan&lang=ID>
- Bougie, R., & Uma Sekaran. (2019). *Research Methods for Business: A Skill Building Approach, 8th Edition*. John Wiley & Sons.
- Braasch, A., & Velte, P. (2023). Climate Reporting Quality Following the Recommendations of the Task Force on Climate-Related Financial Disclosures: A Focus on the German Capital Market. *Sustainable Development*, 31(2), 926–940. <https://doi.org/10.1002/sd.2430>
- Broadbent, J. (2002). Critical Accounting Research: A View from England. *Critical Perspectives on Accounting*, 13(4), 433–449. <https://doi.org/10.1006/cpac.2002.0543>
- Burlea, A. S., & Popa, I. (2013). Legitimacy Theory. In *Encyclopedia of Corporate Social Responsibility*. https://www.researchgate.net/profile/Adriana-Burlea-Schiopoiu/publication/303928907_Legitimacy_Theory/links/585bef9e08ae329d61f2e0b6/Legitimacy-Theory.pdf
- CBS News. (2023). *Climate Change Protesters Block Entrance to Citigroup Headquarters in Lower Manhattan; 2 dozen arrested*. <https://www.cbsnews.com/newyork/news/climate-change-protesters-block-entrance-to-citigroup-headquarters-in-lower-manhattan/>
- Chika, T. M., & Meiden, C. (2023). Materiality Disclosure Compliance in the 2021 Sustainability Report. *Journal of International Conference Proceedings*, 6(1), 192–200. <https://doi.org/10.32535/jicp.v6i1.2252>
- Choi, B. B., Lee, D., & Psaros, J. (2013). An Analysis of Australian Company Carbon Emission Disclosures. *Pacific Accounting Review*, 25(1), 58–79. <https://doi.org/10.1108/01140581311318968>
- Clarkson, M. B. E. (1995). A stakeholder framework for analyzing and evaluating corporate social performance. *The Academy of Management Review*, 20(1), 92–117. <https://doi.org/10.5465/AMR.1995.9503271994>
- CNBC. (2023). *California Suit against Chevron, Exxon, Shell, Others, Alleges Public Deception on Climate Change*. <https://www.cnn.com/2023/09/18/california-sues-chevron-exxon-oil-giants-on-climate-change-deception.html>
- CompaniesMarketCap. (2023). *Largest Mining Companies by Market Cap*. <https://companiesmarketcap.com/mining/largest-mining-companies-by-market-cap/>
- Council on Foreign Relations. (2023). *The Weather of Summer 2023 Was the Most Extreme*



Yet. <https://www.cfr.org/article/weather-summer-2023-was-most-extreme-yet>

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>

Deegan, C. (2023). *Financial Accounting Theory* (5th Edition). Cengage Learning.

Deepki. (2023). *Task Force on Climate-Related Financial Disclosures (TCFD)*. <https://www.deepki.com/glossary/tcfd/>

Demaria, S., Rigot, S., & Borie, S. (2019). A New Measure of Environmental Reporting Practice Based on the Recommendations of the Task Force on Climate-related Financial Disclosures. *AFC 2019*. <https://shs.hal.science/halshs-02407136/>

Dowling, J., & Pfeffer, J. (1975). Organizational Legitimacy: Social Values and Organizational Behaviour. *Pacific Sociological Review*, 18(1), 122–136. <https://doi.org/10.2307/1388226>

Earthjustice. (2023). *For Big Oil and Gas, Greenwashing is the New Climate Denial*. <https://earthjustice.org/article/for-big-oil-and-gas-greenwashing-is-the-new-climate-denial>

Eccles, R. G., & Krzus, M. P. (2017). An Analysis of Oil & Gas Company Disclosures from the Perspective of the Task Force on Climate-related Financial Disclosures. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.3091232>

Euronews. (2023). *Climate Now debate: 2023 Is Set To Be The Hottest Year on Record, So Why Aren't We Taking Action?* <https://www.euronews.com/green/2023/10/13/climate-now-debate-2023-is-set-to-be-the-hottest-year-on-record-so-why-arent-we-taking-action>

Feliyanti, C. (2022). Analisis Penilaian Materialitas Laporan Keberlanjutan pada 15 Perusahaan Multifinance. *Jurnal Akuntansi*, 11(1), 40–52. <https://doi.org/10.46806/ja.v11i1.814>

Flyability. (n.d.). *Mining Industry: A Complete Guide*. Retrieved December 11, 2023, from <https://www.flyability.com/mining-industry>

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

Global Reporting Initiative. (n.d.). *Our Mission and History*. Retrieved January 8, 2024, from <https://www.globalreporting.org/about-gri/mission-history/>

Gunawan, J., & Kumalawati Abadi. (2017). Content Analysis: Scoring for Quantitative and Qualitative Disclosures. In *Handbook of Research Methods in Corporate Social Responsibility* (pp. 349–363). Edward Elgar Publishing.

Guthrie, J., Petty, R., & Ricceri, F. (2006). The Voluntary Reporting of Intellectual Capital. *Journal of Intellectual Capital*, 7(2), 254–271. <https://doi.org/10.1108/14691930610661890>

Haberl-Arkurst, B., & Sternisko, A. (2020). Reporting on Climate-related Risks and Opportunities—Status Quo and Recommendations. *Die Unternehmung*, 74(3), 285–295. <https://doi.org/10.5771/0042-059X-2020-3-285>

Hak Cipta Dilindungi Undang-Undang
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.



Hill, C. W. L., & Thomas M. Jones. (1992). Stakeholder-Agency Theory. *Journal of Management Studies*, 29(2), 131–154. <https://doi.org/10.1111/j.1467-6486.1992.tb00657.x>

Hiung S. J. B. F., & Meiden, C. (2023). Kualitas Climate Reporting Disclosure Perusahaan Multinasional di Dua Sektor Periode 2020-2023. *Portofolio: Jurnal Ekonomi, Bisnis, Manajemen Dan Akuntansi*, 20(2), 20–34. <https://doi.org/10.26874/portofolio.v20i2.374>

Hard, I. (1999). Legitimacy and Authority in International Politics. *International Organization*, 53(2), 379–408. <https://doi.org/10.1162/002081899550913>

IFRS Foundation. (2023a). *Climate-related Disclosures*. <https://www.ifrs.org/projects/completed-projects/2023/climate-related-disclosures/>

IFRS Foundation. (2023b). *International Sustainability Standards Board*. <https://www.ifrs.org/groups/international-sustainability-standards-board/>

Islam, M. A. (2017). CSR Reporting and Legitimacy Theory: Some Thoughts on Future Research Agenda. In *The Dynamics of Corporate Social Responsibility* (pp. 323–339). Springer. https://doi.org/10.1007/978-3-319-39089-5_17

Khan, Z., Terris, H., Meggeson, B., & Taqi, M. (2023). *The World's 100 Largest Banks, 2023*. S&P Global Market Intelligence. <https://www.spglobal.com/marketintelligence/en/news-insights/research/the-world-s-100-largest-banks-2023>

Kramer, M. R., & Porter, M. (2011). Creating Shared Value. *Harvard Business Review*. https://moodle.luniversitenumérique.fr/pluginfile.php/6274/mod_folder/content/0/8.La_valeur_partagée_-_Micheal_Porter.pdf

Krippendorff, K. (2019). *Content Analysis: An Introduction to Its Methodology*. SAGE Publications.

Lindblom, C. K. (1993). The implications of organizational legitimacy for corporate social performance and disclosure. In *Critical Perspectives on Accounting Conference*, New York. [cir.nii.ac.jp. https://cir.nii.ac.jp/crid/1571135650849054080](https://cir.nii.ac.jp/crid/1571135650849054080)

Meiden, C. (2023). Pengungkapan Sosial dan Lingkungan. In *Teori Akuntansi* (pp. 243–259). Penerbit Media Sains Indonesia.

Molot, T., & Marwala, T. (2020). *Artificial Intelligence in Economics and Finance Theories*. Springer.

Nelson, N., & Meiden, C. (2023). Implementasi Prinsip Isi dan Kualitas pada Laporan Keberlanjutan. *Jurnal Ilmiah Universitas Batanghari Jambi*, 23(1), 114–124. <https://doi.org/10.33087/jiubj.v23i1.2965>

Nordea. (2021). *GRI, SASB, CDP – Making sense of overlapping sustainability and climate disclosures*. <https://www.nordea.com/en/news/gri-sasb-cdp-making-sense-of-overlapping-sustainability-and-climate-disclosures>

O'Donovan, G. (2002). Environmental disclosures in the annual report: Extending the applicability and predictive power of legitimacy theory. *Accounting, Auditing and Accountability Journal*, 15(3), 344–371. <https://doi.org/10.1108/09513570210435870>

Putri, A., Meiden, C., Dema, Y., Suhartono, S., & Dasawaty, E. S. (2022). Analisis of

2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



Materiality Assessment in the Banking Industry. *International Journal of Social Science*, 1(6), 929–936. <https://doi.org/10.53625/ijss.v1i6.1912>

Raar, J. (2002). Environmental Initiatives: Towards Triple-bottom Line Reporting. *Corporate Communications: An International Journal*, 7(3), 169–183. <https://doi.org/10.1108/13563280210436781>

Reed, M. S. (2008). Stakeholder Participation for Environmental Management: A Literature Review. *Biological Conservation*, 141(10), 2417–2431. <https://doi.org/10.1016/j.biocon.2008.07.014>

Roslender, R. (2006). Critical Theory. In *Methodological Issues in Accounting Research: Theories and Methods* (pp. 247–269). Spiramus.

Saldanha, R. (2022). *Canadian Bank Score Poorly on Net Zero Transition*. Morningstar. <https://www.morningstar.ca/ca/news/229362/canadian-banks-score-poorly-on-net-zero-transition.aspx>

Salinas, I. F. M. (2019). *Task Force on Climate Related Financial Disclosure: from European Companies to Mexican Companies* [Universidad Pontificia Comillas]. <https://repositorio.comillas.edu/xmlui/bitstream/handle/11531/40716/TFM-Marban-Salinas%2C%20Itzel%20Fernanda.pdf?sequence=1>

Schindler, P. S. (2022). *Business Research Methods, Fourteenth Edition*. McGraw Hill.

Seckin Celik, T. (2017). Sustainability Reporting and Sustainability in the Turkish Business Context. In *Ethics and Sustainability in Global Supply Chain Management* (pp. 115–132). igi-global.com. <https://doi.org/10.4018/978-1-5225-2036-8.ch006>

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>

Stand.earth. (2023). *Citi Involvement in Exxon-Pioneer Merger is 'Pure Hypocrisy', Say Climate Groups*. <https://stand.earth/press-releases/citi-exxon-pioneer-merger/>

Suchman, M. C. (1995). Managing Legitimacy: Strategic and Institutional Approaches. *Academy of Management Review*, 20(3), 571–610. <https://doi.org/10.5465/AMR.1995.9508080331>

Sugiyono. (2020). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Alfabeta.

Sunglora, C. R. J., & Meiden, C. (2022). Analisis Materialitas Laporan Keberlanjutan pada Perusahaan Go Public Consumer Goods 2020. *Portofolio: Jurnal Ekonomi, Bisnis, Manajemen Dan Akuntansi*, 19(2), 90–107. <https://doi.org/10.26874/portofolio.v19i2.259>

Susanto, C., Leonora, H., & Meiden, C. (2022). Content Analysis Method: Analisis Prinsip Isi dan Prinsip Kualitas Laporan Keberlanjutan. *Ekonomis: Journal of Economics and Business*, 6(2), 619–627. <https://doi.org/10.33087/ekonomis.v6i2.650>

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>

Task Force on Climate-related Financial Disclosures. (2020). *2020 Status Report*. https://assets.bbhub.io/company/sites/60/2020/09/2020-TCFD_Status-Report.pdf

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.



Task Force on Climate-related Financial Disclosures. (2021). *Implementing the Recommendations of the Task Force on Climate-related Financial Disclosures*. https://assets.bbhub.io/company/sites/60/2021/07/2021-TCFD-Implementing_Guidance.pdf

Task Force on Climate-related Financial Disclosures. (2022). *TCFD Overview*.

Task Force on Climate-related Financial Disclosures. (2023). *2023 Status Report*. <https://assets.bbhub.io/company/sites/60/2023/09/2023-Status-Report.pdf>

Tyler, T. R. (2006). Psychological Perspectives on Legitimacy and Legitimation. *Annual Review of Psychology*, 57, 375–400. <https://doi.org/10.1146/annurev.psych.57.102904.190038>

United Nations. (n.d.). *What is Climate Change?* Retrieved November 22, 2023, from <https://www.un.org/en/climatechange/what-is-climate-change>

United Nations Environment Programme. (2023). *Global Climate Litigation Report: 2023 Status Review*. <https://www.unep.org/resources/report/global-climate-litigation-report-2023-status-review>

United Nations Framework Convention on Climate Change. (n.d.). *The Paris Agreement*. Retrieved November 22, 2023, from <https://unfccc.int/process-and-meetings/the-paris-agreement>

Vanessa, F., & Carmel Meiden. (2020). Beberapa Faktor yang Mempengaruhi CSR Disclosure Pada Sektor Pertambangan yang Terdaftar di BEI Periode 2015-2018. *Jurnal Ilmu Komputer Dan Bisnis*, 11(2), 2515–2530. <https://doi.org/10.47927/jikb.v11i2.3>

Velte, P. (2022). Meta-analyses on Corporate Social Responsibility (CSR): A Literature Review. *Management Review Quarterly*, 72, 627–675. <https://doi.org/10.1007/s11301-021-00211-2>

Vinella, C., Wibisono, J., Ovina, M. E., Rianti, M., & Meiden, C. (2022). Kualitas Assurance Statement atas Laporan Keberlanjutan. *Journal of Management and Bussines (JOMB)*, 4(2), 1406–1419. <https://doi.org/10.31539/jomb.v4i2.4621>

Visano, B. S. (n.d.). Banking Industry. In *International Encyclopedia of the Social Sciences*. <https://www.encyclopedia.com/social-sciences/applied-and-social-sciences-magazines/banking-industry>

Wilmsmurst, T. D., & Frost, G. R. (2000). Corporate Environmental Reporting: A Test of Legitimacy Theory. *Accounting, Auditing & Accountability Journal*, 13(1), 10–26. <https://doi.org/10.1108/09513570010316126>

World Meteorological Organization. (2023). *July 2023 Is Set To Be The Hottest Month on Record*. <https://public.wmo.int/en/media/press-release/july-2023-set-be-hottest-month-record>

Zyznarska-Dworczak, B. (2017). Determinants for the Development of non-Financial Reporting and its External Verification in the Light of Accounting Theory and Practice. *Studia Oeconomica Posnaniensia*, 5(6), 136–149. <https://doi.org/10.18559/SOEP.2017.6.8>

1. Hakipta Dilingngi Unang-Undang
 - 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.