



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)
- Addini, N., Cheisviyanny, C., & Setiawan, M. A. (2019). Analisis Pengungkapan Corporate Social Responsibility PT. Aneka Tambang Tbk Berdasarkan Global Reporting Initiatives (GRI) Dan Kaitannya Terhadap PROPER. *Jurnal Eksplorasi Akuntansi*, 1(3), 922–941. <https://doi.org/10.24036/jea.v1i3.118>
- Alisjahbana, A. S., & Murniningtyas, E. (2018). *Tujuan Pembangunan Berkelanjutan di Indonesia* (Vol. 3, Nomor 2).
- Almeyda, R., & Darmansya, A. (2019). The Influence of Environmental, Social, and Governance (ESG) Disclosure on Firm Financial Performance. *IPTEK Journal of Proceedings Series*, 0(5), 278. <https://doi.org/10.12962/j23546026.y2019i5.6340>
- Arifiandi, N. M., & Putri, D. (2022). *Akselerasi Aksi dan Kontribusi Sektor Swasta dalam Pencapaian Tujuan Pembangunan Berkelanjutan* (Nomor November).
- Azizul 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
- 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-schiopoiu, A. (2013). Encyclopedia of Corporate Social Responsibility. *Encyclopedia of Corporate Social Responsibility*, January 2013. <https://doi.org/10.1007/978-3-642->



Carbon Disclosure Project. (2023). *CDP*. Carbon Disclosure Project.

Choi, Lee, D. &, & Psaros. (2013). An Analysis of Australian Company Carbon Emission Disclosure. *Pasifik Accounting Review*, 25(1), 58–79.

<https://doi.org/https://doi.org/10.1108/01140581311318968>

Cornier, D., & Gordon, M. I. (2001). An examination of social and environmental reporting strategies. *Accounting, Auditing & Accountability Journal*, 587–617.

<https://doi.org/10.1108/EUM00000000006264>

Das, R. C. (2016). *Handbook of Research on Global Indicators of Economic and Political Convergence*. <https://www.igi-global.com/gateway/book/142209>

Deegan, C. (2002). The Legitimising Effect of Social and Environmental Disclosures— A Theoretical Foundation. *Accounting, Auditing & Accountability Journal*, 15, 282–311. <https://www.emerald.com/insight/content/doi/10.1108/09513570210435852/full/html>

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, R. (2011). Theory of Change: A thinking and action approach to navigate in the complexity of social change processes. In *UNDP* (Vol. 1, Nomor 1).

Elkington, J. (1997). *Cannibals With Forks: The Triple Bottom Line of 21st Century Business*.

Faisal, F. (2018). *Board Characteristics, Environmental Social Governance Disclosure and Corporate Performance*.

Fiedler, T., & Deegan, C. (2007). Motivations for environmental collaboration within the

1. Dilang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan 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.

building and construction industry. *Managerial Auditing Journal*, 22(4), 410–441.

<https://doi.org/10.1108/02686900710741946>

Freeman, E. R., & 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>

Future, R (2022). *Accelerating Transition to a Clean , Green and Resilient Future to a Clean Greenand Resilient Future*. 351.

<http://www.plnindonesiapower.co.id/reports/sustainability-report/Sustainability-Report-Indonesia-Power-2021/index.aspx>

Gangloff, D. (2007). Theory of change. *American Forests*, 113(3), 7.

<https://doi.org/10.4324/9781003447269-3>

Giannopoulos, G., Fagernes, R. V. K., Elmarzouky, M., & Hossain, K. A. B. M. A. (2022). The ESG Disclosure and the Financial Performance of Norwegian Listed Firms. *Journal of Risk and Financial Management*, 15(6). <https://doi.org/10.3390/JRFM15060237>

Global Reporting Initiative. (2023). *Global Sustainability Standards Board*. Global Reporting Initiative.

GRI Standards. (2023). *GRI 2: Pengungkapan Umum 2021*. 1–63.

<https://globalreporting.org/pdf.ashx?id=14361&page=7>

GSSB. (2013). *Pedoman Pelaporan Keberlanjutan GRI G4*. Global Reporting Initiative.

www.globalreporting.org

Guthrie, J., Cuganesan, S. & Ward, L. (2006). Legitimacy Theory: A Story of Social and Environmental Matters Within The Australian Food and Beverage Industry. *The University of Sydney, 5 th Asian Pacific Interdisciplinary Research in Accounting (APIRA)*

1. Dianggap 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.



Conference, 1–35. http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1360518

Hartley. (2004). Essential guide to qualitative methods in organizational research (eds).

London: Sage Publications.

Hartoko, M. S. (2019). *Pemeriksaan Akuntansi (Teori Dan Praktek)*. December 2019, 23–30.

James, C. (2011). *THEORY OF CHANGE REVIEW A report commissioned by Comic Relief*.

September.

Krishnamoorthy, R. (2021). Environmental, Social, and Governance (ESG) Investing: Doing

Good to Do Well. *Open Journal of Social Sciences*, 09(07), 189–197.

<https://doi.org/10.4236/jss.2021.97013>

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>

Lindawati, A., & Puspita, M. (2015). Corporate Social Responsibility: Implikasi Stakeholder

dan Legitimacy Gap dalam Peningkatan Kinerja Perusahaan. *Jurnal Akuntansi*

Multiparadigma, 157–174. <https://doi.org/10.18202/jamal.2015.04.6013>

Lindblom (1994). *The Implication of Organisational Legitimacy for Corporate Sosial*



Melinda A., & Makarnayawati. (2020). The Effect of Environmental, Sosial, and Governance, and Controversies on Firm Value: Evidance from Asia. *International Simposium on Economic and Econometrica Theory*, 147–173.

<https://www.emerald.com/insight/content/doi/10.1108/S1571-038620200000027011/full/html>

Mirekel. (2023). *Relevansi Hubungan ESG dengan SDG*. Mirekel.

Moussa, et. al., G. A. (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., Philips, N., & Zyglidopos. (1997). The Evolution of Corporate Social Responsivesness: An Eploratory Study of Finnish and Canadian Forestry Companies. *Business and Society*, 296–321.

<https://doi.org/https://doi.org/10.1177/0007650397036003>

Nations, U. (2015). *Transforming Our World: the 2030 Agenda for sustainable development*. sustainabledevelopment.un.org

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 Environtmental Disclosures. *Accounting and Finance, February*, 1–441. <https://vuir.vu.edu.au/15372/>

Oktaviani, A. Y. (2022). *Bagaimana Pencapaian Sustainable Development Goals di Indonesia?* Kumparan.



Ovina, M. E., & Meiden, C. (2023). Kualitas Pengungkapan Emisi Karbon Pada Laporan Keberlanjutan Perusahaan Yang Terdaftar Berdasarkan Indeks Sri-Kehati Periode 2018 –

2022. *Jurnal Akuntansi*, 13(1), 15–27. <https://doi.org/10.46806/ja.v13i1.1033>

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>

Pembangkitan Jawa Bali. (2018). *Menghadirkan Nilai Tambah dan Harapan Baru bagi Pemangku Kepentingan*. 91.

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.

Porter, M. E., & Kramer, M. R. (2011). Creating shared value. *Harvard Business Review*, 89(1–2). <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, P. (2015). *Publikasi PROPER 2015*. proper.menlhk.go.id.

<https://proper.menlhk.go.id/proper/kontak>

Purwohedji, U., P.P., Wibowo, H., & Bahri, E. S. (2023). *SROI: Social Return on Investment*.

Rain Asa Sukses (Penebar Swadaya Grup).

Raar. (2002). Environmental Initiatives: Toward Triple-Bottom Line Reporting. *Corporate*



Communication: An International Journal, 169–183.

<https://www.emerald.com/insight/content/doi/10.1108/13563280210436781/full/html>

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.

Saifuddin. (2010). metode penelitian. In *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>

Sauders, Philips, L., & Thornhil. (2023). Research Methods for Business Students (Ninth edit). Pearson. <https://www.pearson.com/en-gb/subject-catalog/p/research-methods-for-business-students/P200000010080/9781292402741>

Secklin, & Celik. (2017). *Sustainability Reporting and Sustainability in the Turkish Business Context*. <https://www.igi-global.com/gateway/chapter/173942#pnlRecommendationForm>

Sekaran, U., & Bougie, R. (2016). Research Methods for Business: A Skill-Building Approach (seventh ed). *John Wilwy & 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>

Starks, L. T. (2021). Environmental, Social, and Governance Issues and the Financial Analysts Journal. *Financial Analysts Journal*, 77(4), 5–21. <https://doi.org/10.1080/0015198X.2021.1947024>

Hak cipta dilindungi Undang-Undang
1. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan 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.



Sugiono. (2016). *Metode Penelitian Kuantitatif, Kualitatif dan R&D* (Nomor April).

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>

Ullman, P. (1979). Corporate social reporting: political interest and conflicts in germany. *Accounting, Organizations and society*, 4 (1-2), 123–133.

<https://www.sciencedirect.com/science/article/abs/pii/0361368279900126>

United Nations. (2023). *Global Sustainable Development Report 2023: Times of crisis, time of change: Science for accelerating transformations to sustainable development*.

Yin, R. K. (2014). Design and Methods, Third Edition, Applied Social Research Methods Series, Chapter 2: Vol 5. In *Sage Publications* (hal. 18–55).

Zuraida, Z., Houge, N., & Zizl, &, T. V. (2015). I Introduction. *The Poetical Works of William Wordsworth, Vol. 3: Miscellaneous Sonnets; Memorials of Various Tours; Poems to National Independence and Liberty; The Egyptian Maid; The River Duddon Series; The White Doe and Other Narrative Poems; Ecclesiastical Sonnets*. <https://doi.org/10.1093/oseo/instance.00081273>

Zyznarska-Dworczak, B. (2018). Legitimacy Theory in Management Accounting Research. *Problemy Zarzadzania*, 16(1(72)), 195–203. <https://doi.org/10.7172/1644-9584.72.12>