

DAFTAR PUSTAKA

- Aceituno, J.V.F., Ariza, L.R., & Sanchez, M.G. (2014). Explanatory Factors of Integrated Sustainability and Financial Reporting. *Business Strategy and the Environment*, 56-72
- Acheampong, P., & Agalega, E., & Shibu, A.K. (2014). The Effect of Financial Leverage and Market Size on Stock Returns on The Ghana Stock Exchange: Evidence From Selected Stocks in The Manufacturing Sector. *International Journal of Financial Research*, 5(1), 125-134
- Aggarwal, P (2013). Impact of Sustainability Performance of Company on its Financial Performance: A Study of Listed Indian Companies. *Global Journal of Management and Business Research Finance*, 13(11), 1-11
- Aktas, R., Kayalidere, K., & Kargin, M. (2013). Corporate Sustainability Reporting and Analysis of Sustainability Reports In Turkey. *International Journal of Economics and Finance*, 5(3), 113-125
- Ali, W., Fynas, J.G., & Mahmood, Z. (2017). Determinants of Corporate Social Responsibility Disclosure in Developed and Developing Countries: a Literature Review. *Corporate Social Responsibility and Environmental Management*, 1-22
- Alkhatib, K. (2012). The Determinants of Leverage of Listed Companies. *International Journal of Business and Social Science*, 3(24), 78-83
- Al-Matari, E.M., Al-Swidi, A.K., & Fadzil, F.H. (2014). The Measurements of Firm Performance's Dimensions. *Asian Journal of Finance and Accounting*, 6(1)
- Amacha, E.B., & Dastane, O. (2017). Sustainability Practies as Determinants of Financial Performance : a Case of Malaysian Corporations. *Journal of Asian Finance Economics and Business*, 4(2), 55-68
- Angelia, D., & Suryaningsih, R. (2015). The Effect of Environmental Performance and Corporate Social Responsibility Disclosure Towards Financial Performance (Case Study to Manufacture, Infrastructure, and Service Companies That Listed at Indonesia Stock Exchange). *Procedia Social and Behavioral Sciences*, 348-355
- Aprifa, M., & Ardiyanto, M.D. (2017). Pengaruh Karakteristik Perusahaan dan Board Diversity Terhadap Tingkat Corporate Social Responsibility Disclosure: Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2011-2015. *Diponegoro Journal of Accounting*, 6(3), 1-12

- Aulia, A.S., & Syam, D. (2013). Pengaruh Karakteristik Perusahaan terhadap Praktek Pengungkapan Sustainability Report dalam Laporan Tahunan Perusahaan Publik di Indonesia. *Jurnal Reviu Akuntansi dan Keuangan*, 3(1), 403-414
- Aziz, M.I., & Yuliandhari, W. (2014). Pengaruh Corporate Social Responsibility terhadap Kinerja Keuangan yang Diukur Dengan Return On Asset dan Return On Equity: Studi pada Perusahaan Pertambangan Batubara yang Terdaftar pada Bursa Efek Indonesia Periode Tahun 2009-2012. *E-Proceeding of Management*, 1(3), 214-225
- Bansal, R. (2014). A Comparative Analysis of The Financial Ratios of Selected Banks in The India for The Period of 2011-2014. *Research Journal of Finance and Accounting*, 5(19), 153-167
- Bhatia, A., & Tuli, S. (2017). Corporate Atributes Affecting Sustainability Reporting: an Indian Perspective. *International Journal of Law and Management*, 59(3), 1-34
- Bourne, M., Neely, A., Mils, J., & Platts, K. (2003). Implementing Performance Measurement Systems: a Literature Review. *International Journal Business Performance Management*, 5(1)
- Branco, M.C., Delgado, C., Gomes, S.F., & Eugenio T.C.P. (2014). Factors Influencing The Assurance of Sustainability Reports in The Context of The Economic Crisis in Portugal. *Managerial Auditing Journal*, 29(3), 237-252
- Caesaria, A.F., & Basuki, B. (2017). Studi Tentang Aspek Pengungkapan Laporan Keberlanjutan dan Dampaknya terhadap Kinerja Perusahaan. *SHS Web Konferensi*
- Carlo, M.A. (2016). Pengaruh Return on Equity Dividend Payout Ratio dan Price to Earning Ratio pada Return Saham. *E-Jurnal Akuntansi Universitas Udayana*, 7(1), 150-164
- Carnevale, C., & Mazzuca, M. (2014). Sustainability Report and Bank Valuation: Evidence From European Stock Markets. *Business Ethics: A European Review*, 23(1), 69-90
- Chen, M.C., Cheng, S.J., & Hwang, Y. (2005). An Empirical Investigation of The Relationship Between Intellectual Capital and Firm's Market Value and Financial Performance. *Journal of Intellectual Capital*, 6(2), 159-176
- Ching, H.Y., Gerab, F., & Toste, T.H. (2017). The Quality of Sustainability Reports and Corporate Financial Performance: Evidence From Brazilian Listed Companies. *Journals Sage*, 1-9

- Choi, B.B., Lee, D., & Psaros, J. (2013). An Analysis of Australian Company Carbon Emission Disclosures. *Pacific Accounting Review*, 25(1), 58-79
- Choi, J.S., Kwak, Y.M., & Choe, C. (2010). Corporate Social Responsibility and Corporate Financial Performance: Evidence From Korea. *Australian Journal of Management*, 35(3), 291-311
- Chukwunweike, V. (2014). The Impact of Liquidity on Profitability of Some Selected Companies: The Financial Statement Analysis (FSA) Approach. *Research Journal of Finance and Accounting*, 5(5), 81-90
- Choong, K.K. (2013). Understanding The Features of Performance Measurement System: a Literature Review. *Measuring Business Excellence*, 17(4), 102-121
- Dabor, A.O., Kaka, M., & Idogen, K. (2017). Corporate Social Responsibility and Financial Performance: a Two Least Regression Approach. *International Journal of Social Sciences & Educational Studies*, 4(3), 94-106
- Damanik, C. (2016, Jul 4). Tanggul Penahan Lumpur Lapindo Jebol, Warga Diungsikan. Retrieved from <https://regional.kompas.com>>News>Regional
- D'Amico, E., Coluccia, D., Fontana, S., & Solimene, S. (2014). Factors Influencing Corporate Environmental Disclosure. *Business Strategy and the Environment*, 1-15
- Denziana, A., & Monica, W. (2016). Analisis Ukuran Perusahaan dan Profitabilitas Terhadap Nilai Perusahaan. *Jurnal Akuntansi dan Keuangan*, 7(2), 241-254
- Dilling, P.F.A. (2010). Sustainability Reporting in a Global Context : What Are The Characteristics of Corporations That Provide High Quality Sustainability Report – an Empirical Analysis. *International Business & Economics Research Journal*, 9(1). 19-30
- Dissanayake, D., Tilt, C., & Lobo, M.X. (2016). Sustainability Reporting by Publicly Listed Companies in Sri Lanka. *Journal of Cleaner Production*, 1-14
- Dogl, C., & Behnam, M. (2014). Environmentally Sustainable Development Through Stakeholder Engagement in Developed and Emerging Countries. *Business Strategy and The Environment*, 1-18
- Durrah, O., Rahman, A.A.A., Jamil, S.A., & Ghafeer, N.a. (2016). Exploring Relationship Between Liquidity Ratios and Indicator of Financial Performance: an Analysis Study on Food Industrial Companies Listed in Amman Bursa. *International Journal and Financial*, 6(2), 435-441

- Eljelly, A.M.A. (2004). Liquidity – Profitability Tradeoff: an Empirical Investigation in a Emerging Market. *International Journal of Commerce and Management*, 14(2), 48-61
- Erviana, C., & Lako, A. (2018). Faktor-faktor yang Mempengaruhi Kinerja Harga Saham Dengan CSR Sebagai Variabel Pemoderasi. *Jurnal Akutansi Bisnis*, 16(2), 185-208
- Estallo, M.D.A.G., Fuente., F.G.D., & Miquela, C.G. (2009). Benchmarking Corporate Social Responsibility Within Spanish Companies. *International Advances in Economic Research*, 15(2), 207-225
- Farraswan, M.F., Zulkarnain, M., & Fajri, M.N. (2016). Disclosure Level of Sustainability Report: Study of Indonesian Stock Exchange Listed Companies. *International Journal of Management and Applied Science*, 2(7). 53-57
- Giannarakis, G. (2014). Corporate Governance and Financial Characteristic Effect on The Extent of Corporate Social Responsibility Disclosure. *Social Responsibility Journal*, 10(4), 569-590
- Greenpeace. (2013, Juli 31). Minyak itu Bocor dan Membuat Laut Hitam di Thailand. Retrieved from <https://www.greenpeace.org/.../minyak-bocor-membuat-laut-hitam-di-thailand>
- Gunawan, A., & Wahyuni, S.F. (2013). Pengaruh Rasio Keuangan Terhadap Pertumbuhan Laba pada Perusahaan Perdagangan di Indonesia. *Jurnal Manajemen dan Bisnis*, 13(1), 63-84
- Hansen, A., & Suleiman, D. (2018). Influence of Sustainability Reporting Regulation on Swedish Financial Companies An Instutional Perspective. *Master Thesis*, 2018, 1-53
- Hamdani, M. (2014). Hubungan Pengungkapan Corporate Social Responsibility (CSR) Terhadap Kinerja Keuangan dan Harga Saham pada Perusahaan LQ45. *Jurnal Organisasi dan Manajemen*, 10(1), 27-36
- Harrisson, J.S., & Wicks, A.C. (2013). Stakeholder Theory, Value and Firm Performance. *Business Ethics Quarterly*, 23(1), 97-124
- Haryanto, A.B. (2018, Mei 16). Wali Kota Akui 130 Perusahaan di Cimahi Cemari Citarum. Retrieved from https://daerah.sindonews.com/jawa_barat
- Hejavi, R., Ghanbari, M., & Alipour, M. (2016). Intellectual, Human and Structural Capital Effect on Firm Performance as Measured by Tobin's Q. *Knowledge and Process Management*, 23(4), 259-274

- Herawati, H. (2015). Corporate Governance Karakteristik Perusahaan dan Pengungkapan Corporate Social Responsibility. *Jurnal Riset Akuntansi dan Perpajakan*, 2(2), 203-217
- Herbohn, K., Walker, J., & Loo, H.Y.M. (2014). Corporate Social Responsibility: The Link Between Sustainability Disclosure and Sustainability Performance. *A Journal of Accounting Finance and Business Study*, 50(4), 422-459
- Hsu, C.H., Lee, W.H., & Chao, W.C. (2013). Materiality Analysis Model In Sustainability Reporting: A Case Study at Lite-On Technology Corporation. *Journal of Cleaner Production*, 142-151
- Idah. (2013). Corporate Governance dan Karakteristik Perusahaan dalam Pengungkapan Sustainability Report. *Accounting Analysis Journal*, 2(3), 314-322
- Ifada, L.M., & Inayah, N. (2017). Analisis Pengaruh Tingkat Leverage Terhadap Kinerja Perusahaan. *Fokus Ekonomi*, 12(1), 19-36
- Investopedia. (2018). Financial Firm Performance. Retrieved August 11, 2019, from <https://www.investopedia.com/terms/f/financialperformance.asp>
- Janggu, T., Darus, F., Zain, M.M., & Sawani, Y. (2014). Does Good Corporate Governance Lead to Better Sustainability Reporting ? an Analysis Using Structural Equation Modeling. *Procedia- Social Behavioral Sciences*, 138-145
- Jibran, S., Wajid, A.W., Waheed, A., & Muhammad, T.M. (2012). Pecking at Pecking Order Theory: Evidence From Pakistan Non Financial Sector. *Journal of Competitiveness*, 4(4), 86-95
- Juhmani, O. (2014). Determinants of Corporate Social and Environmental Disclosure on Website: The Case of Bahrain. *Universal Journal of Accounting and Finance*, 2(4), 77-87
- Julius, A.A. (2012). Pecking Order Theory of Capital Structure: Another Way to Look at it. *Journal of Business Management and Applied Economics*, 5, 1-11
- Karagiorgos, T. (2010). Corporate Social Responsibility and Financial Performance: an Empirical Analysis on Greek Companies. *European Research Studies*, 13(4), 85-108
- Karaman, A.S., Kilic, M., & Uyar, A. (2018). Sustainability Reporting in The Aviation Industry: Worldwide Evidence. *Sustainability Reporting Management and Policy Journal*, 1-31

- Kartikasari, D., & Merianti, M. (2016). The Effect of Leverage and Firm Size to Profitability of Public Manufacturing Companies In Indonesia. *International Journal of economics and Financial Issues*, 6(2), 409-413
- Kasbun, N.F., & Ong, T.S. (2016). Sustainability Reporting and Financial Performance of Malaysian Publis Listed Companies. *Institutions an Economis*, 8(4), 78-93
- Khafid, M., & Mulyaningsih. (2012). Kontribusi Karakteristik Perusahaan dan Corporate Governance Terhadap Publikasi Sustainability Report. *Jurnal Ekonomi dan Keuangan*, 19(3), 340-359
- Kim, K.H., Kim, M.C., & Qian, C. (2018). Effects of Corporate Social Responsibility on Corporate Financial Performance: a Competitive-Action Perspective. *Journal of Management*, 44(3), 1097-1118
- Kisengo, Z.M., & Kombo, H. (2014). Effect of Firm Characteristic on Performance of The Microfinance Sektor in Nakuru Kenya. *International Journal of Science and Research*, 3(10), 1791-1799
- Klerk, D.M., & Villiers, D.C. (2012). The Value Relevance of Corporate Responsibility Reporting: South African Evidence. *Meditari Accountancy Research*, 20(1), 21-38
- Krisna, A.D., & Suhardianto, N. (2016). Faktor-faktor yang Mempengaruhi Pengungkapan Tanggung Jawab Sosial. *Jurnal Akuntansi dan Keuangan*, 18(2), 119-128
- Krisnamurti, A., & Adiwibowo, A.S. (2016). Analisis Pengaruh Pengungkapan Corporate Social Responsibility Terhadap Harga Saham: Studi pada Perusahaan LQ45 Periode Agustus 2009-Januari 2012 dan Periode Agustus 2012- Januari 2015. *Diponegoro Journal of Accounting*, 5(3), 1-10
- Lang, M. & Lundholm, R. (1993). Cross Sectional Determinants of Analyst Rating of Corporate Disclosures. *Journal of Accounting Research*, 31(2), 246-271
- Laurencio, I.C., & Branco, M.C. (2013). Determinants of Corporate Sustainability Performance in Emerging Markets: The Brazilian Case. *Journal of Cleaner Production*, 134-141
- Liputan 6. (2007, Feb 24). Mereka yang Kehilangan Karena Lumpur Lapindo. Retrieved from <https://www.liputan6.com/News/Daerah>
- Loh, L., Thao, N.T.P., Sim, I., Thomas, T., & Yu, W. (2016). Sustainability Reporting in ASEAN State of Progress in Indonesia, Malaysia, Singapore and

Thailand 2015. *Centre for Governance, Institution & Organisations, NUS Business School*

Lu, L.W., & Taylor, M.E. (2018). A Study of The Relationship Among Environmental Performance, Environmental Disclosure and Financial Performance. *Asian Review of Accounting*, 26(1), 107-130

Lucia., & Panggabean, R.R. (2018). The Effect of Firm's Characteristic and Corporate Governance to Sustainability Report Disclosure. *Social Economics and Ecology International Journal*, 2(1), 18-28

Mahmud, M.S., Biswas, T., & Islam, M.N. (2017). Sustainability Reporting Practices and Implications Of Banking Sector of Bangladesh According to Global Reporting Initiative (GRI) Reporting Framework: an Empirical Evaluation. *International Journal of Business and Management Invention*, 6(3), 01-14

Mainardes, E.W., Alver, H., & Raposo, M. (2011). Stakeholder Theory: Issues To Resolve. *Management Decision*. 49(2), 226-252

Maiyarni, R., Susfayetti., & Erwati, M. (2014). Pengaruh Profitabilitas Ukuran Perusahaan Likuiditas dan Leverage Terhadap Pengungkapan Corporate Social Responsibility pada Perusahaan LQ45 yang Terdaftar di Bursa Efek Indonesia Periode 2009-2012. *Jurnal Cakrawala Akuntansi*, 6(1), 79-94

Manurung, E., & Muid, D. (2015). Pengaruh Karakteristik Perusahaan Terhadap Pengungkapan Tanggung Jawab Sosial. *Diponegoro Journal of Accounting*, 4(2), 1-9

Marfuah., & Cahyono, Y.D. (2011). Karakteristik Perusahaan dan Pengungkapan Tanggung Jawab Sosial. *Journal of Accounting and Auditing*, 15(1), 103-119

Margaretha, F., & Witedjo, C.G. (2014). CSR, Nilai Perusahaan dan Kinerja Keuangan Perusahaan pada Industri Pertambangan dan Manufaktur di Indonesia. *Media Riset Akuntansi Auditing dan Informasi*, 14(1), 89-114

Marwati, C.P., & Yulianti. (2015). Analisis Pengungkapan Sustainability Report Pada Perusahaan Non Keuangan Tahun 2009 – 2013. *Jurnal Dinamika Akuntansi*, 7(2), 167-181

Maso, L.D., Mazzi, F., Soscia, M., & Terzani, S. (2018). The Moderating Role of Stakeholder Management and Societal Characteristic in The Relationship Between Corporate Environmental and Financial Performance. *Journal of Environmental Management*, 322-332

- Muallifin, O.R., & Priyadi, M.P. (2016). Dampak Pengungkapan Sustainability Report terhadap Kinerja Keuangan dan Kinerja Pasar. *Jurnal Ilmu dan Riset Akuntansi*, 5(5)
- Mucheru, E., Shukla, J., & Kibachia, J. (2017). Effect of Liquidity Management on Financial Performance Of Commercial Banks in Rwanda: a Study on Selected Banks in Rwanda. *European Journal of Business and Social Sciences*, 6(7), 1-11
- Mule, R.K., Mukras, M.S., & Nzioka, O.M. (2015). Corporate Size Profitability and Market Value: an Econometric Panel Analysis of Listed Firms in Kenya. *European Scientific Journal*, 11(13)377-396
- Muritala, T.A. (2012). An Empirical Analysis of Capital Structure on Firm's Performance in Nigeria. *International Journal of Advances in Management and Economics*, 1(5), 116-124
- Nasir, A, Ilham, E., & Utara., V.I. (2014). Pengaruh Karakteristik Perusahaan dan Corporate Governance terhadap Pengungkapan Sustainability Report Pada Perusahaan LQ45 Yang Terdaftar. *Jurnal Ekonomi*, 22(1)
- Natalia, R., & Tarigan, J. (2014). Pengaruh Sustainability Reporting Terhadap Kinerja Keuangan Perusahaan Publik dari Sisi Profitability Ratio. *Business Accounting Review*, 2(1)
- Natalia, O., & Wahidahwati. (2016). Faktor-faktor yang Mempengaruhi Pengungkapan Sustainability Report. *Jurnal Ilmu dan Riset Akuntansi*, 5(11), 1-23
- Navarro, J.G.C., Reverte, C., Melero, E.G., & Wensley, A.K.P. (2016). Linking Social and Economic Responsibilities With Financial Performance: The Role of Innovation. *European Management Journal*, 1-10
- Nimer, M.A., Warrad, L., & Omari, R.A. (2015). The Impact of Liquidity on Jordanian Banks Profitability Through Return on Assets. *European Journal of Business and Management*, 7(7), 229-232
- Nofianto, E & Agustina, L. (2014). Analisis Pengaruh Sustainability Report Terhadap Kinerja Keuangan Perusahaan. *Accounting Analysis Journal*, 3(3), 343-351
- Nollet, J., Filis, G., & Mitrokostas, E. (2015). Corporate Social Responsibility and Financial Performance: a Non-Linear and Disaggregated Approach. *Economic Modelling*, 400-407
- Novari, P.M., & Lestari, P.V. (2016). Pengaruh Ukuran Perusahaan Leverage dan Profitabilitas Terhadap Nilai Perusahaan pada Sektor Property dan Real Estate . *E-Jurnal Manajemen Unud*, 5(9), 5671-5694

- Nugraheni, B.D. (2012). Faktor-faktor yang Berpengaruh Terhadap Luas Pengungkapan Sukarela dalam Laporan Tahun. *Ekuitas: Jurnal Ekonomi dan Keuangan*, 16(3), 352-367
- Ofori, D.F., Nyuur, R.B., & Darko, M.D. (2014). Corporate Social Responsibility and Financial Performance: Fact or Fiction? a Look at Ghanaian Banks. *African Journal*, 14(1), 1-11
- Ortas, E., Alvarez, I.G., & Etxeberria, I.A. (2014). Financial Factors Influencing the Quality of Corporate Social Responsibility and Environmental Management Disclosure: a Quantile Regression Approach. *Corporate Social Responsibility and Environmental Management*, 1-19
- Pedersen, E.R.G., Neergaard, P., Pedersen, J.T., & Gwozdz, W. (2013). Conformance and Deviance: Company Responses to Institutional Pressures for Corporate Social Responsibility Reporting. *Business Strategy and The Environment*, 22, 357-373
- Pramudya, B.I. (2012, Nov 22). Kebobrokan Freeport – Pencemaran Lingkungan. Retrieved from <https://www.kompasiana.com/.../kebobrokan> - freeport-pencemaran - lingkungan
- Prayosho, I.S., & Hananto, H. (2013). Pengaruh Sustainability Reporting Terhadap Abnormal Return Saham Pada Badan Usaha Sektor Pertambangan yang Terdaftar di BEI Periode 2010-2012. *Jurnal Ilmiah Mahasiswa Universitas Surabaya*, 2(2), 1-12
- Purba, I.A.P.K., & Candradewi, M.D. (2019). Pengaruh Leverage, Profitabilitas dan Ukuran Perusahaan Terhadap Pengungkapan Corporate Social Responsibility. *E-Jurnal Manajemen*, 8(9), 5372-5400
- Purwanti, N., Yuliandari, W.S., & Triyanto, D.N. (2017). Pengaruh Struktur Kepemilikan dan Ukuran Perusahaan Terhadap Pengungkapan Corporate Social Responsibility: Study pada Perusahaan Non Keuangan yang Terdaftar di Bursa Efek Indonesia Period 2013-2015. *E-Proceeding of Management*, 4(3), 2619-2626
- Putri, R.A., & Christiawan, Y.J. (2014). Pengaruh Profitabilitas Likuiditas dan Leverage Terhadap Pengungkapan Corporate Social Responsibility: Studi pada Perusahaan-perusahaan yang Mendapat Penghargaan ISRA dan Listed di Bursa Efek Indonesia 2010-2012. *Business Accounting Review*, 2(1), 61-70
- Qi, G.Y., Zeng, S.X., Shi, J.J., Meng, X.H., Lin, H., & Yang, Q.X. (2014). Revisiting The Relationship Between Environmental and Financial Performance in Chinese Industry. *Journal of Environmental Management*, 349-356

- Rahmawati, S., & Budiwati, C. (2018). Karakteristik Perusahaan, ISO 14001 dan Pengungkapan Lingkungan: Studi Komparatif di Indonesia dan Thailand. *Jurnal Akuntansi dan Bisnis*, 18(1), 74-87
- Robinson, T.R., Greuning, H.V., Henry, E. & Broihahn, M.A (2015). International Financial Statement Analysis 3rd ed. New Jersey: John Wiley & Sons, Inc.
- Roca, L.C., & Searcy, C. (2012). An Analysis of Indicators Disclosed in Corporate Sustainability Report. *Journal of Cleaner Production*, 113-118
- Rossi, A., & Tarquinio, (2017). An Analysis of Sustainability Report Assurance Statements Evidence From Italian Listed Companies. *Managerial Auditing Journal*, 32(6), 1-32
- Rudangga, I.G.N.G., & Sudiarta, G.M. (2016). Pengaruh Ukuran Perusahaan, Leverage dan Profitabilitas Terhadap Nilai Perusahaan. *E-Jurnal Manajemen Unud*, 5(7), 4394-4422
- Rudyanto, A., & Siregar, S.V. (2018). The Effect of Stakeholder Pressure and Corporate Governance on The Quality of Sustainability Report. *International Journal of Ethics and Systems*
- Santis, P., Albuquerque, A., & Lizarelli, F. (2016). Do Sustainable Companies Have a Better Financial Performance? a Study on Brazilian Public Companies. *Journal of Cleaner Production*, 733-745
- Saputra, K.A., & Astika, I.B.P. (2013). Pengaruh Informasi Laba Akuntansi dan Informasi Corporate Social Responsibility pada Return Saham. *E-Jurnal Akuntansi Universitas Udayana*, 405-420
- Saputra, S.E. (2016). Pengaruh Leverage Profitabilitas dan Size Terhadap Pengungkapan Corporate Social Responsibility pada Perusahaan di Bursa Efek Indonesia. *Journal of Economic and Economic Education*, 5(1), 75-89
- Sari, M.P.Y., & Marsono. (2013). Pengaruh Kinerja Keuangan Ukuran Perusahaan dan Corporate Governance Terhadap Pengungkapan Sustainability Report. *Diponegoro Journal of Accounting*, 2(3), 1-10
- Setiadharma, S., & Machali, M. (2017). The Effect of Asset Structure and Firm Size on Firm Value With Capital Structure as Intervening Variable. *Journal of Business and Financial*, 6(4), 1-5
- Shamil, M.M., Shaikh, J.M., Ho, P.L., & Krishnan, A. (2014). The Influence of Board Characteristics on Sustainability Reporting Empirical Evidence From Sri Lanka Firms. *Asian Review of Accounting*, 22(2), 78-97

- Sjamsi, N., Nosita, F., & Zagladi, A.N. (2017). Pengaruh Pengungkapan Corporate Social Responsibility Dalam Laporan Tahunan Terhadap Harga Saham Dengan Laba perusahaan Sebagai Variabel Mediasi (Studi Empiris Pada Perusahaan yang Listing di BEI Periode 2009-2013). *Kumpulan Informasi dan Artikel Ilmiah Manajemen dan Akuntansi*, 13(3), 208-220
- Siew, R.Y.J. (2015). A Review of Corporate Sustainability Reporting Tools (SRTS). *Journal of Environmental Management*, 180-195
- Speziale, M.T., & Klovienė, L. (2014). The Relationship Between Performance Measurement and Sustainability Reporting: a Literature Review. *Procedia – Social and behavioral Sciences*, 633-638
- Sudaryo, T., & Pratiwi, I.Y. (2016). Pengaruh Struktural Modal dan Likuiditas Terhadap Profitabilitas dan Dampaknya Terhadap Kinerja Keuangan. *Jurnal Indonesia Membangun*, 2(1), 1-20
- Surroca, J., Tribo, J.A., & Waddock, S. (2010). Corporate Responsibility and Financial Performance: The Role of Intangible Resources. *Strategic Management Journal*. 31, 463-490
- Suryono, H., & Prastiwi, A. (2011). Pengaruh Karakteristik Perusahaan dan Corporate Governance Terhadap Praktik Pengungkapan Sustainability Report: Studi pada Perusahaan-perusahaan yang Listed di Bursa Efek Indonesia. *Simposium Nasional Akuntansi XIV*
- Susanti, L., & Alvita, A. (2019). Pengaruh Karakteristik Perusahaan Terhadap Pengungkapan Sustainability Report. *Jurnal Sains Manajemen & Akuntansi*, 11(2), 54-74
- Susanto, Y.K., & Tarigan, J. (2013). Pengaruh Pengungkapan Sustainability Report Terhadap Profitabilitas Perusahaan. *Business Accounting Review*, 1, 1-10
- Susilowati, F., Zulfa, K., & Hartono, A. (2018). Pengaruh Ukuran Perusahaan Profitabilitas Leverage Tipe Industri dan Ukuran Dewan Komisaris Terhadap Corporate Social Responsibility Disclosure: Studi Empiris pada Perusahaan Sektor Industri Barang Konsumsi yang Terdaftar di Bursa Efek Indonesia Periode 2013-2016. *Jurnal Ekonomi Manajemen dan Akuntansi*, 2(1), 15-25
- Suttipun, M. (2015). Sustainable Development Reporting: Evidence From Thailand . *Asian Social Science*, 11(13)
- Tangen, S. (2004). Performance Measurement: From Philosophy to Practice. *International Journal of Productivity and Performance Management*, 53(8), 726-737

- Tong, X.F. (2017). A Comparative Review on Company Specific Determinants For Sustainability Reporting in United Kingdom (UK) and Malaysia. *SHS Web of Conferences* 36, 1.21
- Tumewu, J. (2017). Pengaruh Karakteristik Perusahaan dan Corporate Governance Terhadap Praktik Publikasi Sustainability Report pada Perusahaan Publik di Indonesia. *Jurnal Ilmiah Akuntansi Fakultas Ekonomi*, 3(1), 1-19
- Utami, W.D., & Pardanawati, S.L. (2016). Pengaruh Likuiditas Solvabilitas dan Manajemen Aset Terhadap Kinerja Keuangan pada Perusahaan Go Public yang Terdaftar dalam Kompas 100 di Indonesia. *Jurnal Akuntansi dan Pajak*, 17(1), 63-72
- Wallace, R.S.Q., Naser, K., & Mora, A. (1994). The Relationship Between the Comprehensiveness of Corporate Annual Reports and Firm Characteristics in Spain. *Accounting and Business Research*, 25(97), 41-53
- Wang, D.H.M., Chen, P.H., Yu, T.H.K., & Hsiao, C.Y. (2015). The Effect of Corporate Social Responsibility on Brand Equity and Firm Performance. *Journal of Business Research*, 1-5
- Wang, J., Tian, G., Fan, W., & Luo, D. (2017). The Effect of Mandatory Regulation on Corporate Social Responsibility Reporting Quality: Evidence From China. *The Journal of Applied Business Research*, 33(1), 67-86
- Widarsono, A., & Hadiyanti, C.P. (2015). Pengaruh Profitabilitas Leverage dan Likuiditas Terhadap Kinerja Lingkungan. *Jurnal Riset Akuntansi dan Keuangan*, 3(3), 837-852
- Widjanarko, H. (2011). Determinan Faktor Fundamental Terhadap Return Saham: Studi pada Perusahaan yang Masuk ILQ45 di Bursa Efek Indonesia. *Jurnal Manajemen dan Bisnis*, 1(2), 214-229
- Wulanda, R.D.P. (2017). Pengaruh Karakteristik Perusahaan dan Corporate Governance Terhadap Publikasi Sustainability Report: Study Empiris pada Perusahaan LQ45 yang Terdaftar di BEI Tahun 2011-2014. *JOM Fekon*, 4(1), 120-132
- Yadav, P. (2016). Sustainability Reporting in Commercial Banks of India. *Abhinav International Monthly Refereed Journal of Research in Management & Technology*, 5(3), 10-15
- Yanti, F., & Rasmini, N.K, (2015). Analisis Pengungkapan Triple Bottom Line dan Faktor yang Mempengaruhi: Studi di Perusahaan Indonesia dan Singapura. *E-Jurnal Akuntansi Universitas Udayana*, 13(2), 499-512

Yoon, B., & Chung, Y. (2018). The Effect of Corporate Social Responsibility on Firm Performance: a Stakeholders Approach. *Journal of Hospitality and Tourism Management*. 89-96

Zia, K.H., & Wahidahwati. (2016). Pengaruh Karakteristik Perusahaan Struktur Kepemilikan Good Corporate Governance Terhadap Corporate Social Responsibility. *Jurnal Ilmu dan Riset Manajemen*, 5(10), 1-25

Zyadat, A.B.H. (2017). The Impact of Sustainability on The Financial Performance of Jordanian Islamic Banks. *International Journal of Economics and Finance*, 9(1), 55-63

Kasmir, (2016). Analisis Laporan Keuangan: Raja Grafindo Persada

Latan, Henky & Ghazali, Imam. (2016). Partial Least Squares Konsep, Metode dan Aplikasi Menggunakan Program Warp PLS 5.0, Third Edition, Semarang: Badan Penerbit Universitas Diponegoro

