

DAFTAR PUSTAKA

- Adhania, L., & Nurdiana, D. (2024). Influence of Financial Performance , Company Size and Company Age on Disclosure of Sustainability Reports in Non-Financial Companies on IDX 2019-2021. *International Journal of Multidisciplinary Approach Research and Science*, 2(02), 575–585. <https://doi.org/10.59653/ijmars.v2i02.628>
- Ahmadiriski, Anisma, Y., & Agri Putra, A. (2024). The Effect of Company Size, Profitability, Industry Sensitivity, and Analyst Coverage On Sustainability Report Disclosure. *Jurnal Al Iqtishad*, 20(1), 114–134. <http://dx.doi.org/10.24014/jiq.v20i1.17165>
- Al-Kassab, M. M., & Majeed, A. H. (2022). The Use of Two-Sample t -Test in The Real Data. *Advances and Applications in Statistics*, 81, 13–22. <https://doi.org/10.17654/0972361722071>
- Amatullah, A. N., Suharman, H., & Fatmawati, F. U. (2025). Sustainability Reporting Quality : The Effect of Good Corporate Governance , Gender Diversity, and Company Age. *Journal of Accounting Auditing and Business*, 8(1), 76–89. <https://doi.org/10.24198/jaab.v8i1.59537>
- Aprianti, S., Susetyo, D., Meutia, I., & Fuadah, L. L. (2022). Audit Committee Characteristics and Sustainability Reporting in Indonesia. *Advances in Economics, Business and Management Research*, 647(51), 42–47. <https://doi.org/10.2991/aebmr.k.220304.006>
- Ardhiningtyas, T., & Putra, I. M. P. D. (2025). The Effect of Firm Size, Firm Age, Profitability, and Leverage on Corporate Social Responsibility Disclosure. *Harmony Management: International Journal of Management Science and Business*, 2(3), 276–290. <https://doi.org/10.70062/harmonymanagement.v2i3.382>
- Aulia, A., & Heryanto, M. F. (2022). Pengaruh Profitabilitas, Ukuran Perusahaan dan Leverage Terhadap Pengungkapan Corporate Social Responsibility Pada Sustainability Report Perusahaan Sektor Pertambangan Yang Terdaftar Di Bursa Efek Indonesia. *In Search – Informatic, Science, Entrepreneur, Applied Art, Research, Humanism*, 21(01), 66–80. <https://doi.org/10.37278/insearch.v21i1.489>
- Bernhard, C. T., & Veny. (2024). Pengaruh Komisaris Independen, Komite Audit dan Rasio Keuangan Perusahaan Terhadap Agresivitas Pajak. *Owner: Riset & Jurnal Akuntansi*, 8(1), 163–185. <https://doi.org/10.33395/owner.v8i1.1813>

- Bisma, M., Uzliawati, L., & Mulyasari, W. (2023). The Effect of Profitability and Leverage on Sustainability Reporting and It Is Impact on Earnings Informativeness. *Journal of Applied Business, Taxation and Economics Research*, 3(2), 218–231. <https://doi.org/10.54408/jabter.v3i2.257>
- Brigham, E. F., & Houston, J. F. (2019). *Fundamentals of Financial Management* (15e ed.). Cengage Learning.
- Chiputra, N., Nugroho, L., & Setiyawati, H. (2023). Determinasi Pengungkapan Sustainability Report berdasarkan Aspek Komite Audit, Frekuensi Rapat Direksi, Ukuran Perusahaan, Likuiditas dan Profitabilitas (Perusahaan Sektor Pertambangan yang Terdaftar di Bursa Efek Indonesia Periode 2017-2021). *Journal of Trends Economics and Accounting Research*, 3(4), 350–364. <https://doi.org/10.47065/jtear.v3i4.591>
- Crude Oil. (2026). Trading Economics. <https://id.tradingeconomics.com/commodity/crude-oil>
- Dewi, I. A. S. P., & Ramantha, I. W. (2021). Good Corporate Governance, Ukuran Perusahaan, dan Sustainability Report dengan Kepemilikan Institusional Sebagai Pemoderasi. *E-Jurnal Akuntansi*, 31(6), 1451–1466. <https://doi.org/10.24843/EJA.2021.v31.i06.p08>
- Dong, Y. (2023). Descriptive Statistics and Its Applications. *Highlights in Science, Engineering and Technology*, 47, 16–23. <https://doi.org/10.54097/hset.v47i.8159>
- Dwi, V. (2020). Pengaruh Sustainability Report Terhadap Nilai Perusahaan dengan Good Corporate Governance sebagai Variabel Pemoderasi. *Jurnal Riset Akuntansi Dan Keuangan*, 8(3), 579–594. <https://doi.org/10.17509/jrak.v8i3.22841>
- Elkington, J. (1997). *Cannibals with Forks: The Triple Bottom Line of 21st Century Business*. Capstone Publishing Limited.
- Ellba, A., Putri, G., Fauzi, M. A., Suratman, S. S., & Herdiansyah, E. (2022). The Effect of Profitability, Company Size, Board of Commissioners, and Audit Committee on Sustainability Report Disclosure. *Akuntansi Dewantara (Edisi Khusus)*, 6(2), 48–59. <https://doi.org/10.30738/ad.v6i2.13142>
- Erin, O., Adegboye, A., & Bamigboye, O. A. (2022). Corporate governance and sustainability reporting quality: evidence from Nigeria governance. *Sustainability Accounting, Management and Policy Journal*, 13(3), 680–707. <https://doi.org/10.1108/SAMPJ-06-2020-0185>

- Erlinda, A. D., & Idayati, F. (2022). Pengaruh Kinerja Keuangan dan Ukuran Perusahaan Terhadap Nilai Perusahaan Pada Perusahaan Farmasi Yang Terdaftar di BEI. *Jurnal Ilmu Dan Riset Akuntansi (JIRA)*.
- Fadilah, F., Uzliawati, L., & Mulyasari, W. (2022). The Effect of Firm Size and Firm Age on Sustainability Reporting and The Impact on Earnings Management. *Jurnal Riset Akuntansi Terpadu*, 15(1), 84. <https://doi.org/10.35448/jrat.v15i1.14510>
- Feng, S., Li, G., Tong, T., & Luo, S. (2020). Testing for Heteroskedasticity in Two-Way Fixed Effects Panel. *Journal of Applied Statistics*, 47(1), 91–116. <https://doi.org/10.1080/02664763.2019.1634682>
- Freeman, R. E. (1984). *Strategic Management : A stakeholder approach*. Pitman Publishing Inc.
- Ghozali, I. (2021). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 26* (10th ed.). Badan Penerbit Universitas Diponegoro.
- Giljum, S., Maus, V., Kuschnig, N., Luckeneder, S., Tost, M., Sonter, L. J., & Bebbington, A. J. (2022). A pantropical assessment of deforestation caused by industrial mining. *Sustainability Science*, 119(38), 1–7. <https://doi.org/10.1073/pnas.2118273119/-/DCSupplemental.Published>
- Global Reporting Initiative. (2024). *Consolidated Set of GRI Standards*.
- Greene, W. H. (2012). *Econometric Analysis* (7th ed.). Pearson Education Limited.
- GRI. (2021). *Consolidated Set of the GRI Standards 2021*. www.globalreporting.org
- Hajar, A. S. H., & Gunawan, J. (2025). The Influence of the Role of The Committee and Board of Commissioners on CSR Disclosure. *International Journal of Multidisciplinary Research and Growth Evaluation*, 6(3), 1979–1984. <https://doi.org/10.54660/IJMRGE.2025.6.3.1979-1984>
- Han, H., & Kim, Y. (2020). The Impact of Firm Age on Corporate Social Responsibility. In *Proceedings of the European Marketing Academy*.
- Hanna, L. A., Prihatni, R., & Purwohedi, U. (2023). Pengaruh Agresivitas Pajak, Leverage, dan Umur Perusahaan Terhadap Pengungkapan Corporate Social Responsibility (CSR). *Jurnal Akuntansi, Perpajakan Dan Auditing*, 4(2), 325–341. <https://doi.org/10.21009/japa.0402.02>
- Hardi, E., & Monalisa, M. (2025). *Factors Affecting Sustainability Report Disclosure* (pp. 2081–2097). https://doi.org/10.2991/978-94-6463-758-8_167

- Hidayah, E., & Railhan, M. (2024). Sustainability Report Disclosure of Indonesian Mining Companies. *Review of Integrative Business and Economics Research*, 13(3), 336–349.
- Hikmah, I. W., & Anisykurlillah, I. (2023). Determinan Pengungkapan Sustainability Report Pada Perusahaan Bumh Yang Terdaftar Di Bursa Efek Indonesia Tahun 2018-2020. *JPNM Jurnal Pustaka Nusantara Multidisiplin*, 1(1), 1–12. <https://doi.org/10.59945/jpnm.v1i1.14>
- Ho, V., Kampo, K., & Tangke, P. (2023). The Influence of Leverage, Independent Commissioners, Company Activities and Profitability on Sustainability Report Disclosures. *Contemporary Journal on Business and Accounting*, 3(2), 96–117. <https://doi.org/10.58792/cjba.v3i02.39%0A>
- Ilahhi, C. N., Purwohedi, U., & Yusuf, M. (2025). The Effect of Profitability, Leverage, Independent Commissioners, and Industry Type on Sustainability Report Disclosure. *International Journal of Current Economics & Business Ventures*, 5.
- Immanuel, G., & Sambuaga, E. A. (2024). The Influence of Corporate Governance Elements on the Disclosure of Sustainability Reporting. *Kompartemen: Jurnal Ilmiah Akuntansi*, 22(2), 287–302. <https://doi.org/10.30595/kompartemen.v22i2.23754>
- Iqbal, R. M., Nasir, A., & Indrawati, N. (2023). Pengaruh Profitabilitas, Likuiditas dan Corporate Governance Terhadap Pengungkapan Sustainability Report dengan Ukuran Perusahaan Sebagai Variabel Moderating. *Jurnal Bahtera Inovasi*, 7(1), 41–51. <https://doi.org/10.31629/bi.v7i1.5177>
- Kasmir. (2019). *Analisis Laporan Keuangan* (12th ed.). Rajawali Pers.
- Katadata. (2024). *Katadata ESG Index 2024*.
- Kementerian Kehutanan. (2025). *Hutan dan Deforestasi Indonesia Tahun 2024*. <https://www.kehutanan.go.id/news/article-10>
- Khoiriyah, M., Zarefar, A., Afifah, U., & Oktari, V. (2022). The Role of Audit Committee in Corporate Sustainability Disclosure. *Jurnal Studi Akuntansi Dan Keuangan*, 5(2), 167–179. <https://doi.org/10.29303/akurasi.v5i2.243>
- Kim, J. H. (2019). Multicollinearity and Misleading Statistical Results. *Korean Journal of Anesthesiology*, 72(6), 558–569. <https://doi.org/10.4097/kja.19087>
- Kumar, N. K. (2023). Autocorrelation and Heteroscedasticity in Regression Analysis. *Journal of Business and Social Sciences*, 5(1), 9–20. <https://doi.org/10.3126/jbss.v5i1.72442>

- Kumar, N. K. (2024). F-Test and Analysis of Variance (ANOVA) in Economics. *Mikailalsys Journal of Mathematics and Statistics*, 2(3), 102–113.
- Listiani, Y., & Fadjar, A. (2025). The Influence of Good Corporate Governance and Profitability on Sustainability Report Disclosure with Firm Size as A Moderating Variable (A Study Case on Banking Sector in Indonesia 2018-2023). *Journal of Accounting and Finance Management*, 6(3), 1015–1027. <https://doi.org/10.38035/jafm.v6i3.2087>
- Lusiana, E., & Sari, S. P. (2023). Penerapan Tata Kelola Perusahaan Terhadap Pengungkapan Laporan Keberlanjutan Pada Perusahaan di Indonesia. *Jurnal Akuntansi Dan Pajak*, 23(2), 1–9. <https://www.jurnal.stie-aas.ac.id/index.php/jap/article/view/8121>
- Mandagie, Y., Lailah Fujianti, & Nadiyah Afifah. (2022). Pengaruh Profitabilitas, Leverage, dan Ukuran Perusahaan Terhadap Pengungkapan Sustainable Reporting (Studi Empiris Pada Perusahaan Peraih Indonesia Sustainability Reporting Award Yang Terdaftar di BEI Pada Tahun 2015- 2019). *Jurnal Ilmiah Akuntansi Pancasila (JIAP)*, 2(1), 19–34. <https://doi.org/10.35814/jiap.v2i1.3032>
- Mishra, A., Swamy, S. L., Thakur, T. K., Kumar, A., & Pandey, M. (2022). Impact of coal mining on land use changes , deforestation , biomass , and C losses in Central India : Implications for offsetting CO 2 emissions. *Land Degradation & Development*, 33(18), 3731–3747. <https://doi.org/10.1002/ldr.4419>
- Novatiani, R. A., Kusumah, R. W. R., Yadiati, W., Abdul Halim Rachmat, R., & Arifian Rachman, A. (2024). Internal Auditor Competence and Internal Control: Improving Internal Audit Quality to Prevent Fraudulent Financial Statements. *Cogent Business and Management*, 11(1). <https://doi.org/10.1080/23311975.2024.2409339>
- Oktaviani, F., & Murtanto. (2025). Pengaruh Mekanisme Good Corporate Governance, Ukuran Perusahaan, dan Media Visibility Terhadap Pengungkapan Sustainability Report. *Jurnal Ekonomi Trisakti*, 5(1), 359–370. <https://doi.org/10.25105/v5i1.22286>
- Pal, H. (2023). The Impact of Russia-Ukraine conflict on Global Commodity Brent Crude prices List of Figures. *Global Scientific Journals*, 11(10), 464–484.
- Peraturan Otoritas Jasa Keuangan Nomor 55 /POJK.03/2016 Tentang Penerapan Tata Kelola Bagi Bank Umum (2016).
- Peraturan Otoritas Jasa Keuangan Nomor 55 /POJK.04/2015 Tentang Pembentukan Dan Pedoman Pelaksanaan Kerja Komite Audit (2015).

POJK No. 33/POJK.04/2014 Tentang Direksi Dan Dewan Komisaris Emiten Atau Perusahaan Publik (2014).

POJK No. 51 /POJK.03/2017 Tentang Penerapan Keuangan Berkelanjutan Bagi Lembaga Jasa Keuangan, Emiten, Dan Perusahaan Publik, 1 (2017).

Pramita, A. A. S., & Budiasih, I. G. A. N. (2025). The Influence of Corporate Governance on the Disclosure of Sustainability Reports with Profitability as a Moderating Variable. *Dinasti International Journal of Economics, Finance & Accounting*, 5(6), 5988–5998. <https://doi.org/10.38035/dijefa.v5i6.3660>

Prasetyo, M. H., Baderan, D. W. K., & Hamidun, M. S. (2025). Dampak Kerusakan Lingkungan Akibat Eksploitasi Sumber Daya Mineral dari Kegiatan Pertambangan. *Hidroponik: Jurnal Ilmu Pertanian Dan Teknologi Dalam Ilmu Tanaman*, 2(2), 1–11. <https://doi.org/10.62951/hidroponik.v2i2.328>

Prihandono, A. Y., & Herliansyah, Y. (2025). Faktor-Faktor yang Mempengaruhi Tingkat Pengungkapan Laporan Berkelanjutan Perusahaan di Bursa Efek Indonesia Tahun 2022. *Owner: Riset & Jurnal Akuntansi*, 9(2), 765–778. <https://doi.org/10.33395/owner.v9i2.2665>

Purnamasari, W., Ulum, A. S., & Prasetyani, T. R. (2024). The influence of ownership structure, board of directors, and the audit committee on sustainability report disclosure. *Business, Accounting, and Knowledge Journal*, 1(1), 1–18. <https://doi.org/10.31941/batik.v1i1.190>

Putri, A. D., & Surifah. (2023). Pengaruh Leverage dan Good Corporate Governance Terhadap Pengungkapan Sustainability Report. *Jurnal Magisma*, 11(1), 31–42. <https://doi.org/10.35829/magma.v10i1.158>

Rachmadanty, A. P., & Agustina, L. (2023). Pengaruh Ukuran Direksi, Dewan Komisaris Independen, Kepemimpinan Ganda, Jenis Perusahaan, Sustainability Committee, Aktivitas Perusahaan, Kepemilikan Asing, dan Struktur Kepemilikan Terhadap Sustainability Report. *Jurnal Riset Ekonomi Dan Bisnis*, 16(2), 142–155. <https://doi.org/10.26623/jreb.v16i2.5925>

Rahmawati, A. P., & Amanah, L. (2023). Pengaruh Kinerja Keuangan, Ukuran Perusahaan Terhadap Nilai Perusahaan (Studi pada Perusahaan Manufaktur Sektor Tambang yang Terdaftar di BEI Periode 2017-2020). *Jurnal Ilmu Dan Riset Akuntansi*, 12(2). <https://jurnalmahasiswa.stiesia.ac.id/index.php/jira/article/view/5116>

Ramadani, I., & Purbasari, H. (2024). Determinants of Profitability, Company Size, Managerial Ownership and Visibility Media Against Disclosure Sustainability Report. *International Journal on Social Science, Economics and Art*, 14(2), 245–253. <https://ijosea.isha.or.id/index.php/ijosea/article/view/537>

- Rohim, A. F., Nugroho, L., & Fadjarenie, A. (2024). The Influence Of Corporate Governance, Financial Performance, And Company Characteristics On Sustainability Report Disclosure. *Business, Management & Accounting Journal (BISMA)*, 1(1), 61–80. <https://doi.org/10.22441/bisma.2024.v15i1.001>
- Rusu, T. M., Odagiu, A., Pop, H., & Paulette, L. (2024). Sustainability Performance Reporting. *Sustainability*, 16(19). <https://doi.org/10.3390/su16198538>
- Saputra, R. W., & Dewi, L. G. K. (2022). Determinants of Sustainability Report Quality: The Impact of Financial Performance, Corporate Governance, Firm Size, and Age. *E-Jurnal Akuntansi*, 35(8), 2193–2210. <https://doi.org/10.24843/EJA.2025.v35.i08.p02>
- Sari, D. K., & Wahidahwati. (2021). Pengaruh Pengungkapan Sustainability Report, Ukuran Perusahaan, Profitabilitas, Dan Leverage Terhadap Nilai Perusahaan. *Jurnal Ilmu Dan Riset Akuntansi*. <https://lib.unnes.ac.id/39075/>
- Sekaran, U., & Bougie, R. (2016). *Research Methods for Business: A Skill-Building Approach* (7th ed.). John Wiley & Sons Ltd.
- Setiowati, D. P., Sastrodiharjo, I., Mukti, A. H., Maidani, M., & Eprianto, I. (2024). Pengaruh Mekanisme Tata Kelola Perusahaan dan Pengungkapan Manajemen Risiko terhadap Nilai Perusahaan (Studi Empiris pada Perusahaan Sektor Consumer Cyclical yang Terdaftar di Bursa Efek Indonesia Periode 2020-2022). *Jurnal Economina*, 3(2), 444–464. <https://doi.org/10.55681/economina.v3i2.1222>
- Shofiyah, I. (2021). Determinan Pengungkapan Laporan Berkelanjutan Berdasarkan Global Reporting Initiative. *Jurnal Penelitian Ekonomi Dan Akuntansi*, 6(2), 97–115. <https://doi.org/10.30736/jpensi.v6i2.635>
- Steelyana, E., & Raharjo, K. M. K. (2024). Sustainability Reporting: Stakeholder Pressure and Board Composition Influence. *Jurnal Bisnis Dan Akuntansi*, 26(1), 67–84. <https://doi.org/10.34208/jba.v26i1.2440>
- Subhan, Chandrarin, G., & Harmono. (2025). The Influence of The Independent Board of Commissioners and Managerial Ownership on Company Performance through Sustainability Reports. *International Journal of Accounting and Economics Studies*, 12(6), 752–763. <https://doi.org/10.14419/temkr550>
- Sugiyono. (2023). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D* (5th ed.). Alfabeta.

- Sutrisno, Y. A. E., & Riduwan, A. (2022). Pengaruh Ukuran Perusahaan, Umur Perusahaan, Kepemilikan Institusional, dan Kepemilikan Manajerial Terhadap Kinerja Keuangan Perusahaan. *Jurnal Ilmu Dan Riset Akuntansi*, 11(11), 1–22. <https://jurnalmahasiswa.stiesia.ac.id/index.php/jira/article/view/4924>
- Tjandrapurnama, K. K., & Oktaviani, R. M. (2023). Determinants of Sustainability Report Disclosure in Indonesian Listed Banks. *Owner: Riset & Jurnal Akuntansi*, 7(4), 3510–3519. <https://doi.org/10.33395/owner.v7i4.1696>
- Tusiyati. (2019). Analisis Pengaruh Kinerja Lingkungan dan Kinerja Keuangan Terhadap Pengungkapan Laporan Keberlanjutan Pada Perusahaan Nonkeuangan Yang Terdaftar di Bursa Efek Indonesia. *Jurnal Bina Akuntansi*, 6(2), 66–85. <https://doi.org/10.52859/jba.v6i2.62>
- Ulfa, R., Harjanti, A. E., & Wijayanti, S. (2025). Pengaruh Good Corporate Governance, Profitabilitas, dan Ukuran Perusahaan Terhadap Tingkat Pengungkapan Sustainability Report. *Jurnal Akuntansi Dan Manajemen*, 22(1), 53–64. <https://doi.org/10.36406/jam.v22i1.136>
- Undang - Undang Republik Indonesia Nomor 9 Tahun 2018 (2018).
- Wagenhofer, A. (2024). Sustainability Reporting: A Financial Reporting Perspective Sustainability Reporting: A Financial Reporting Perspective. *Accounting in Europe*, 21(1), 1–13. <https://doi.org/10.1080/17449480.2023.2218398>
- Wardoyo, D. U., Rahmadani, R., & Hanggoro, P. T. (2022). Good Corporate Governance Dalam Perspektif Teori Keagenan. In *EKOMA : Jurnal Ekonomi* (Vol. 1, Issue 1). <https://doi.org/10.56799/ekoma.v1i1.25>
- Widjaja, R., Setiawan, A., & Djajadikerta, H. (2024). Pengaruh GCG, Company Size, Company Age, Profitabilitas Terhadap Kelengkapan Pengungkapan Sustainability Report. *Jurnal Ekonomi Dan Akuntansi*, 4(2), 601–619. <https://doi.org/10.47776/mizania.v2i2.1667>
- Wijaya, E., & Octafilia, Y. (2020). Determinan Nilai Perusahaan Manufaktur: Model Pengujian Dengan Chow-Test dan Hausman-Test. *Jurnal Gaussian*, 9(2018), 355–363. <https://doi.org/10.31539/costing.v2i1.367>
- Yavuz, A. E., Kocaman, B. E., Dogan, M., Hazar, A., Babuscu, S., & Sutbayeva, R. (2024). The Impact of Corporate Governance on Sustainability Disclosures: A Comparison from the Perspective of Financial and Non-Financial Firms. *Sustainability*, 16(19). <https://doi.org/10.3390/su16198400>

- Yuliandhari, W. S., Tresna, G. M., Pramesthi, T. P., & Ekonomi dan Bisnis, F. (2022). The Effect of Gender Diversity, Profitability, and Company Age on Disclosure of Sustainability Report. *Jurnal Mirai Management*, 7(3), 106–117. <https://doi.org/10.37531/mirai.v7i3.2499>
- Zharfpeykan, R., & Askarany, D. (2023). Sustainability Reporting and Organisational Factors. *Journal of Risk and Financial Management*, 16(3), 163. <https://doi.org/10.3390/jrfm16030163>



Intelligentia - Dignitas