

DAFTAR PUSTAKA

- Abdulsalam, N., & Babangida, M. A. (2020). Effect of Sales and Firm Size on Sustainability Reporting Practice of Oil and Gas Companies in Nigeria. *Quest Journals Journal of Research in Business and Management*, 8(1), 2347–3002. Retrieved from www.questjournals.org
- Akbulut, D. H., & Kaya, I. (2019). Sustainability reporting and firm performance. *Pressacademia*, 9(9), 81–84. <https://doi.org/10.17261/pressacademia.2019.1071>
- Ariyani, A. P., Ak, M., & Hartomo, O. D. (2018). Analysis of Key Factors Affecting the Reporting Disclosure Indexes of, 16(1), 15–25.
- Astuti, A. D., & Juwenah, J. (2017). Pengaruh Pengungkapan Sustainability Report Terhadap Nilai Perusahaan Yang Tergabung Dalam LQ 45 Tahun 2012-2013. *Accounthink: Journal of Accounting and Finance*, 2(01), 301–313. <https://doi.org/10.35706/acc.v2i01.733>
- Clarkson, M. E. (1995). A Stakeholder Framework for Analyzing and Evaluating Corporate Social Performance. *Academy of Management Review*, 20. <https://doi.org/https://doi.org/10.5465/amr.1995.9503271994>
- Ghozali, I. (2011). *Aplikasi Analisis Multivariate Dengan Program SPSS*. Semarang: Badan Penerbit Universitas Diponegoro.
- Ghozali, I. (2016). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 23* (8th ed.). Semarang: Badan Penerbit Universitas Diponegoro.
- Ghozali, I., & Ratmono, D. (2017). *Analisis Multivariat dan Ekonometrika: Teori, Konsep, dan Aplikasi dengan EvIEWS 10* (2nd ed.). Jakarta: Badan Penerbit Salemba Empat.
- Gunarsih, T., Setiyono, S., Sayekti, F., & Novak, T. (2020). Bi-directional in sustainability reporting and profitability: A study in Indonesian banks and non-banks. *Jurnal Keuangan Dan Perbankan*, 24(1), 20–29. <https://doi.org/10.26905/jkdp.v24i1.3588>
- Hartoyo, A. K. W., Khafid, M., & Agustina, L. (2014). Faktor-Faktor Yang Mempengaruhi Struktur Modal Perusahaan Tekstil Dan Garmen Di Bei. *Accounting Analysis Journal*, 3(2), 247–254. <https://doi.org/10.15294/aaj.v3i2.4187>

- Hidayah, N., Badawi, A., & Nugroho, L. (2019). FACTORS AFFECTING THE DISCLOSURE OF SUSTAINABILITY REPORTING Nurul HIDAYAH , International International of Commerce of Commerce and and Finance Finance, 5(2), 219–229.
- Jannah, U. A. R., & Kurnia. (2016). Pengaruh Kinerja Keuangan Terhadap Pengungkapan Sustainability Report Pada Perusahaan Di Bei. *Jurnal Ilmu Dan Riset Akuntansi*, 5(2), 1–15.
- Karaman, A. S., Kilic, M., & Uyar, A. (2018). *Sustainability reporting in the aviation industry: worldwide evidence. Sustainability Accounting, Management and Policy Journal* (Vol. 9). <https://doi.org/10.1108/SAMPJ-12-2017-0150>
- Kasmir. (2017). *Analisis Laporan Keuangan*. Jakarta: Rajagrafindo Persada.
- Khafid, M., & Aniktia, R. (2015). Pengaruh Mekaniseme Good Corporate Governance Dan Kinerja Keuangan Terhadap Pengungkapan Sustainability Report. *Accounting Analysis Journal*, 4(3). <https://doi.org/10.15294/aaj.v4i3.8303>
- Kilic And Kuzey. (2017). FACTORS INFLUENCING SUSTAINABILITY REPORTING: EVIDENCE FROM TURKEY Merve Kiliç , And Cemil Kuzey, (139).
- Lako, A. (2011). *Dekonstruksi & Reformasi Paradigma Bisnis & Akuntansi*. Jakarta: Erlangga.
- Liana, S. (2019). Pengaruh Profitabilitas, Leverage , Ukuran Perusahaan dan Dewan Komisaris Independen terhadap Pengungkapan Sustainability Report. *Jesya (Jurnal Ekonomi & Ekonomi Syariah)*, 2(2), 199–208. <https://doi.org/10.36778/jesya.v2i2.69>
- Marsuking, M. (2020). Pengaruh Profitabilitas dan Likuiditas Terhadap Pengungkapan Sustainability Report di Perusahaan Yang Terdaftar Pada Jakarta Islamic Index (JII). *JESI (Jurnal Ekonomi Syariah Indonesia)*, X(2), 150–158. Retrieved from <https://www.ejournal.almaata.ac.id/index.php/JESI/article/view/1357>
- Maryana, M., & Carolina, Y. (2021). The Impact of Firm Size, Leverage, Firm Age, Media Visibility and Profitability on Sustainability Report Disclosure. *Jurnal Keuangan Dan Perbankan*, 25(1), 36–47. <https://doi.org/10.26905/jkdp.v25i1.4941>

- Nguyen, A. H., & Nguyen, L. H. (2020). Determinants of Sustainability Disclosure: Empirical Evidence from Vietnam. *Journal of Asian Finance, Economics and Business*, 7(6), 73–84. <https://doi.org/10.13106/JAFEB.2020.VOL7.NO6.073>
- Nur Alfiah, S. (2018). Effect of Profitability and Leverage on Disclosure of Corporate Social Reporting in Islamic Commercial Banks. *Journal of Finance and Islamic Banking*, 1(2), 133–149.
- Persson, K., & Vingren, T. (2017). Factors affecting the sustainability disclosures in Swedish State-Owned Enterprises as hybrid organizations. Retrieved from <http://www.diva-portal.org/smash/get/diva2:1115164/FULLTEXT01.pdf>
- Prasanti, T., Wuryandari, T., & Rusgiyono, A. (2015). Aplikasi Regresi Data Panel Untuk Pemodelan Tingkat Pengangguran Terbuka Kabupaten / Kota di Provinsi Jawa Tengah. *Jurnal Gaussian*, 4.
- Prasetyo, Y. (2018). Perbandingan Risiko Dan Return Investasi Pada Indeks Lq 45 Dengan Indeks Jakarta Islamic Index (JII). *El-Jizya : Jurnal Ekonomi Islam*, 6(2), 287–310. <https://doi.org/10.24090/ej.v6i2.2043>
- Sejati, B. P., & Prastiwi, A. (2015). Pengaruh Pengungkapan Sustainability Report Terhadap Kinerja Dan Nilai Perusahaan. *Diponegoro Journal of Accounting*, 0(0), 195–206.
- Sitangganga, J. . (2014). *Manajemen Keuangan Perusahaan*. j: Mitra Wacana Media.
- Sonia, D., & Khafid, M. (2020). The Effect of Liquidity, Leverage, and Audit Committee on Sustainability Report Disclosure with Profitability as a Mediating Variable. *Accounting Analysis Journal*, 9(2), 95–102. <https://doi.org/10.15294/aaj.v9i2.31060>
- Sugiyono. (2017). *Metode Penelitian Kuantitatif, Kualitatif dan R&D*. Bandung: Alfabeta.
- Suhardiyah, M., Khotimah, K., & Subakir. (2018). Pengaruh Pengungkapan Sustainability Report terhadap Kinerja Keuangan Perusahaan Pertambangan yang terdaftar di Bursa Efek Indonesia Tahun 2011-2015. *Majalah Ekonomi*, XXIII(1), 83–94.
- Utomo, N. A. (2016). Faktor-Faktor yang Mempengaruhi Nilai Perusahaan pada Perusahaan Indeks LQ45 Di Bursa Efek Indonesia. *Dinamika Akuntansi*,

Keuangan Dan Perbankan, 5(1), 82–94.

Whetman, L. L. (2017). the Impact of Sustainability Reporting. *Journal of Economics, Business, and Accountancy Ventura*, 14(1).

Wicaksono, R. R., & Septiani, A. (2020). Determinan Sustainability Report Dan Pengaruh Terhadap Nilai Perusahaan. *Diponegoro Journal of Accounting*, 9(2), 1–15.

Wiwik Anggiyani, S., & Yanto, H. (2016). Determinan Pengungkapan Sustainability Report Pada Perusahaan yang Terdaftar di BEI. *Accounting Analysis Journal*, 5.