## DAFTAR PUSTAKA

- Adams, C. A. (2017). Conceptualising the contemporary corporate value creation process. *Accounting, Auditing & Accountability Journal*, *30*(4), 906–931. https://doi.org/10.1108/AAAJ-04-2016-2529
- Adebayo, A., & Ackers, B. (2022). Comparing corporate governance practices of state-owned enterprises (SOEs) in South Africa and Singapore. *Journal of Accounting and Investment*, 23, 170–195. <a href="https://doi.org/10.18196/jai.v23i1.13830">https://doi.org/10.18196/jai.v23i1.13830</a>
- Aguilera-Caracuel, J., & Guerrero-Villegas, J. (2018). How Corporate Social Responsibility Helps MNEs to Improve their Reputation. The Moderating Effects of Geographical Diversification and Operating in Developing Regions. *Corporate Social Responsibility and Environmental Management*, 25(4), 355–372. <a href="https://doi.org/https://doi.org/10.1002/csr.1465">https://doi.org/https://doi.org/10.1002/csr.1465</a>
- Alfaiz, D. R., & Aryati, T. (2019). Pengaruh Tekanan Stakeholder Dan Kinerja Keuangan Terhadap Kualitas Sustainability Report Dengan Komite Audit Sebagai Variabel Moderasi. *Jurnal Akuntansi Dan Keuangan Methodist*, 2(2), 112–130.
- Aljifri, K., & Hussainey, K. (2007). The determinants of forward-looking information in annual reports of UAE companies. *Managerial Auditing Journal*, 22(9), 881–894. <a href="https://doi.org/10.1108/02686900710829390">https://doi.org/10.1108/02686900710829390</a>
- Alsaeed, K. (2006). The Association between Firm-Specific Characteristics and Disclosure: The Case of Saudi Arabia. *Managerial Auditing Journal*, 21, 476–496. <a href="https://doi.org/10.1108/02686900610667256">https://doi.org/10.1108/02686900610667256</a>

- Aslanertik, B. E., & Yardımcı, B. (2022). The relationship between compliance level and value creation: evidence from integrated reports in Turkey. *Journal of Financial Reporting and Accounting*, *ahead-of-print*(ahead-of-print). https://doi.org/10.1108/JFRA-01-2022-0016
- Astuti, F., & Putri, W. H. (2019). Studi Komparasi Kualitas Pengungkapan Laporan Keberlanjutan Perusahaan Konstruksi dalam dan Luar Negeri. *Proceeding of National Conference on Accounting & Finance*, 1(40), 34–46. https://doi.org/10.20885/ncaf.vol1.art4
- Atkins, J. F., Solomon, A., Norton, S., & Joseph, N. L. (2015). The emergence of integrated private reporting. *Meditari Accountancy Research*, 23(1), 28–61. https://doi.org/10.1108/MEDAR-01-2014-0002
- Baboukardos, D., & Rimmel, G. (2016). Value relevance of accounting information under an integrated reporting approach: A research note. *Journal of Accounting and Public Policy*, 35(4), 437–452. https://doi.org/https://doi.org/10.1016/j.jaccpubpol.2016.04.004
- Bachoo, K., Tan, R., & Wilson, M. (2013). Firm Value and the Quality of Sustainability Reporting in Australia. *Australian Accounting Review*, 23(1), 67–87. https://doi.org/https://doi.org/10.1111/j.1835-2561.2012.00187.x
- Bananuka, J., Tumwebaze, Z., & Orobia, L. (2019). The adoption of integrated reporting: a developing country perspective. *Journal of Financial Reporting and Accounting*, 17(1), 2–23. https://doi.org/10.1108/JFRA-09-2017-0089
- Barnabè, F., & Nazir, S. (2021). Investigating the interplays between integrated reporting practices and circular economy disclosure. *International Journal of*

- Productivity and Performance Management, 70(8), 2001–2031. https://doi.org/10.1108/IJPPM-03-2020-0128
- Barros, C., Boubaker, S., & Hamrouni, A. (2013). Corporate Governance And Voluntary Disclosure In France. *Journal of Applied Business Research*, 29. <a href="https://doi.org/10.19030/jabr.v29i2.7657">https://doi.org/10.19030/jabr.v29i2.7657</a>
- Barth, M. E., Lily, C., Steven, C., & Elmar, V. (2016). Early Evidence on the Economic Consequences Associated With Integrated Report Quality. *Chartered Institute of Management Accountants*, 1–8.
- Beck, C., Dumay, J., & Frost, G. (2017). In Pursuit of a 'Single Source of Truth': from Threatened Legitimacy to Integrated Reporting. *Journal of Business Ethics*, 141(1), 191–205. https://doi.org/10.1007/s10551-014-2423-1
- BECKER, C. L., DEFOND, M. L., JIAMBALVO, J., & SUBRAMANYAM, K. R. (1998). The Effect of Audit Quality on Earnings Management\*. 

  \*Contemporary Accounting Research, 15(1), 1–24. 

  https://doi.org/https://doi.org/10.1111/j.1911-3846.1998.tb00547.x
- Bernardi, C., & Stark, A. W. (2018). Environmental, social and governance disclosure, integrated reporting, and the accuracy of analyst forecasts. *The British Accounting Review*, 50(1), 16–31. <a href="https://doi.org/10.1016/J.BAR.2016.10.001">https://doi.org/10.1016/J.BAR.2016.10.001</a>
- Busco, C., Malafronte, I., Pereira, J., & Starita, M. (2019). The determinants of companies' levels of integration: Does one size fit all? *The British Accounting Review*, 51. https://doi.org/10.1016/j.bar.2019.01.002

- Cahyaningsih, & Septyaweni, A. (2022). Corporate social responsibility disclosure before and during the Covid-19 pandemic. *Jurnal Akuntansi dan Auditing Indonesia*, 11-22.
- Cheng, M., Green, W., Conradie, P., Konishi, N., & Romi, A. (2014). The International Integrated Reporting Framework: Key Issues and Future Research Opportunities. *Journal of International Financial Management & Accounting*, 25(1), 90–119. <a href="https://doi.org/https://doi.org/10.1111/jifm.12015">https://doi.org/https://doi.org/10.1111/jifm.12015</a>
- Cortesi, A., & Vena, L. (2019). Disclosure quality under Integrated Reporting: a value relevance approach. *Journal of Cleaner Production*, 220, 745–755.
- Craswell, A. T., & Taylor, S. L. (1992). DISCRETIONARY DISCLOSURE OF RESERVES BY OIL AND GAS COMPANIES: AN ECONOMIC ANALYSIS. *Journal of Business Finance & Accounting*, 19(2), 295–308. https://doi.org/https://doi.org/10.1111/j.1468-5957.1992.tb00626.x
- DeAngelo, L. E. (1981). Auditor independence, 'low balling', and disclosure regulation. *Journal of Accounting and Economics*, 3(2), 113–127. https://doi.org/10.1016/0165-4101(81)90009-4
- De Villiers, C., Hsiao, P. C. K., & Maroun, W. (2017). Developing a conceptual model of influences around integrated reporting, new insights and directions for future research. *Meditari Accountancy Research*, 25(4), 450–460. <a href="https://doi.org/10.1108/MEDAR-07-2017-0183">https://doi.org/10.1108/MEDAR-07-2017-0183</a>
- Dowling, J., & Pfeffer, J. (1975). Organizational Legitimacy: Social Values and Organizational Behavior. *The Pacific Sociological Review*, *18*(1), 122–136. <a href="https://doi.org/10.2307/1388226">https://doi.org/10.2307/1388226</a>

- Dumay, J., & Dai, T. (2017). Integrated thinking as a cultural control? *Meditari Accountancy Research*, 25(4), 574–604. <a href="https://doi.org/10.1108/MEDAR-07-2016-0067">https://doi.org/10.1108/MEDAR-07-2016-0067</a>
- Eccles, R. G., & Serafeim, G. (2011). Accelerating the Adoption of Integrated Reporting. *CSR Index 2011, May*, 70–92.
- El-Bannany, M. (2007). A study of determinants of social disclosure level in UK banks. *Corporate Ownership and Control*, 5(1), 120–130. https://doi.org/10.22495/cocv5i1p10
- Farooq, M., & Villiers, C. (2019). Understanding how managers institutionalise sustainability reporting: Evidence from Australia and New Zealand. *Accounting Auditing & Accountability Journal*, 32, 1240–1269. https://doi.org/10.1108/AAAJ-06-2017-2958
- Fasan, M. (2013). Annual Reports, Sustainability Reports and Integrated Reports: Trends in Corporate Disclosure. In *Integrated Reporting: Concepts and Cases that Redefine Corporate Accountability* (pp. 41–57). <a href="https://doi.org/10.1007/978-3-319-02168-3\_3">https://doi.org/10.1007/978-3-319-02168-3\_3</a>
- Fasan, M., & Mio, C. (2017). Fostering Stakeholder Engagement: The Role of Materiality Disclosure in Integrated Reporting. *Business Strategy and the Environment*, 26(3), 288–305. <a href="https://doi.org/https://doi.org/10.1002/bse.1917">https://doi.org/https://doi.org/10.1002/bse.1917</a>
- Frias-Aceituno, J.-V., Rodríguez-Ariza, L., & Sánchez, I. (2013). The Role of the Board in the Dissemination of Integrated Corporate Social Reporting. Corporate Social Responsibility and Environmental Management, 20. https://doi.org/10.1002/csr.1294

- García-Sánchez, I.-M., Rodríguez-Ariza, L., & Frías-Aceituno, J.-V. (2013). The cultural system and integrated reporting. *International Business Review*, 22(5), 828–838. https://doi.org/https://doi.org/10.1016/j.ibusrev.2013.01.007
- Girella, L., Rossi, P., & Zambon, S. (2019). Exploring the firm and country determinants of the voluntary adoption of integrated reporting. *Business Strategy and the Environment*, 28(7), 1323–1340. <a href="https://doi.org/https://doi.org/10.1002/bse.2318">https://doi.org/https://doi.org/https://doi.org/10.1002/bse.2318</a>
- Gray, R. H. (2007). Corporate Reporting for Sustainable Development: Accounting for Sustainability in 2000AD. *Environmental Values*, *3*(1), 17–45. <a href="https://doi.org/10.3197/096327194776679782">https://doi.org/10.3197/096327194776679782</a>
- Guerrero-Villegas, J., Sierra-García, L., & Palacios-Florencio, B. (2018). The role of sustainable development and innovation on firm performance. *Corporate Social Responsibility and Environmental Management*, 25(6), 1350–1362. https://doi.org/https://doi.org/10.1002/csr.1644

Hindley and Buys, 2012. (n.d.).

- Jensen, J., & Berg, N. (2012). Determinants of Traditional Sustainability Reporting Versus Integrated Reporting. An Institutionalist Approach. Business Strategy and the Environment, 21. https://doi.org/10.1002/bse.740
- Kaspereit, T., & Lopatta, K. (2016). The value relevance of SAM's corporate sustainability ranking and GRI sustainability reporting in the European stock markets. *Business Ethics: A European Review*, 25(1), 1–24. <a href="https://doi.org/https://doi.org/10.1111/beer.12079">https://doi.org/https://doi.org/10.1111/beer.12079</a>
- K Ghani, E., Jamal, J., Puspitasari, E., & Gunardi, A. (2018). Factors influencing integrated reporting practices among Malaysian public listed real property companies: A sustainable development effort. *International Journal of*

- Managerial and Financial Accounting, 10, 144. https://doi.org/10.1504/IJMFA.2018.091662
- Khan, H. (2010). The effect of corporate governance elements on corporate social responsibility (CSR) reporting. *International Journal of Law and Management*, 52(2), 82–109. https://doi.org/10.1108/17542431011029406
- Kolk, A. (2008). Sustainability, accountability and corporate governance: exploring multinationals' reporting practices. *Business Strategy and the Environment*, 17(1), 1–15. <a href="https://doi.org/https://doi.org/10.1002/bse.511">https://doi.org/https://doi.org/10.1002/bse.511</a>
- Lai, A., Melloni, G., & Stacchezzini, R. (2016). Corporate Sustainable Development: is 'Integrated Reporting' a Legitimation Strategy? *Business Strategy and the Environment*, 25(3), 165–177. <a href="https://doi.org/https://doi.org/10.1002/bse.1863">https://doi.org/https://doi.org/10.1002/bse.1863</a>
- Liu, Z., Jubb, C., & Abhayawansa, S. (2019). Analysing and evaluating integrated reporting: Insights from applying a normative benchmark. *Journal of Intellectual Capital*, 20(2), 235–263. <a href="https://doi.org/10.1108/JIC-02-2018-0031">https://doi.org/10.1108/JIC-02-2018-0031</a>
- Lodhia, S. (2015). Exploring the Transition to Integrated Reporting Through a Practice Lens: An Australian Customer Owned Bank Perspective. *Journal of Business Ethics*, 129(3).
- Lueg, K., Lueg, R., Andersen, K., & Dancianu, V. (2016). Integrated reporting with CSR practices. *Corporate Communications: An International Journal*, 21(1), 20–35. https://doi.org/10.1108/CCIJ-08-2014-0053

- Mahboub, R. (2017). Main determinants of financial reporting quality in the Lebanese banking sector. *European Research Studies Journal*, 20(4), 706–726. <a href="https://doi.org/10.35808/ersj/922">https://doi.org/10.35808/ersj/922</a>
- Mervelskemper, L., & Streit, D. (2017). Enhancing Market Valuation of ESG Performance: Is Integrated Reporting Keeping its Promise? *Business Strategy and the Environment*, 26(4), 536–549. https://doi.org/https://doi.org/10.1002/bse.1935
- Michelon, G., Pilonato, S., & Ricceri, F. (2015). CSR reporting practices and the quality of disclosure: An empirical analysis. *Critical Perspectives on Accounting*, 33, 59–78. <a href="https://doi.org/https://doi.org/10.1016/j.cpa.2014.10.003">https://doi.org/https://doi.org/10.1016/j.cpa.2014.10.003</a>
- Mock, T., Rao, S., & Srivastava, R. (2013). The Development of Worldwide Sustainability Reporting Assurance. *Australian Accounting Review*, 23. <a href="https://doi.org/10.1111/auar.12013">https://doi.org/10.1111/auar.12013</a>
- Octarina, N., Majidah, M., & Muslih, M. (2018). Pengungkapan corporate social responsibility: ukuran dan pertumbuhan perusahaan, serta risiko keuangan. Jurnal Riset Akuntansi Kontemporer, 34-41.
- Oliveira, L., Rodrigues, L. L., & Craig, R. (2010). Intellectual capital reporting in sustainability reports. *Journal of Intellectual Capital*, 11(4), 575–594. https://doi.org/10.1108/14691931011085696
- Orens, R., & Lybaert, N. (2011). Determinants of sell-side financial analysts' use of non-financial information. *Accounting and Business Research*, 40, 39–53. <a href="https://doi.org/10.1080/00014788.2010.9663383">https://doi.org/10.1080/00014788.2010.9663383</a>

- Raffournier, B. (1995). The determinants of voluntary financial disclosure by Swiss listed companies. *European Accounting Review*, 4(2), 261–280. https://doi.org/10.1080/09638189500000016
- Rinaldi, L., Unerman, J., & de Villiers, C. (2018). Evaluating the integrated reporting journey: insights, gaps and agendas for future research. *Accounting, Auditing and Accountability Journal*, 31(5), 1294–1318. https://doi.org/10.1108/AAAJ-04-2018-3446
- Rivera-Arrubla, Y. A., Zorio-Grima, A., & García-Benau, M. A. (2017). Integrated reports: disclosure level and explanatory factors. *Social Responsibility Journal*, 13(1), 155–176. <a href="https://doi.org/10.1108/SRJ-02-2016-0033">https://doi.org/10.1108/SRJ-02-2016-0033</a>
- Saputra, B. W., Djajadikerta, H., & Majidah. (2017). Individual Characters for Sustainability Reporting. *International Journal of Applied Business and Economic Research*.
- Sekaran, U., & Bougie, R. (2016). Research Methods For Business: A Skill Building Approach. Wiley.
- Setia, N., Abhayawansa, S., Joshi, M., & Huynh, A. V. (2015). Integrated reporting in South Africa: some initial evidence. Sustainability Accounting, Management and Policy Journal, 6(3), 397–424. <a href="https://doi.org/10.1108/SAMPJ-03-2014-0018">https://doi.org/10.1108/SAMPJ-03-2014-0018</a>
- Shanti, S., Tjahjadi, B., & Narsa, I. M. (2020). Integrated Reporting's Impact on Corporate Governance: Study in Asean Capital Market. *Assets: Jurnal Akuntansi Dan Pendidikan*, 9(1), 1. <a href="https://doi.org/10.25273/jap.v9i1.5383">https://doi.org/10.25273/jap.v9i1.5383</a>

- Stacchezzini, R., Melloni, G., & Lai, A. (2016). Sustainability management and reporting: the role of integrated reporting for communicating corporate sustainability management. *Journal of Cleaner Production*, *136*, 102–110. <a href="https://doi.org/https://doi.org/10.1016/j.jclepro.2016.01.109">https://doi.org/https://doi.org/10.1016/j.jclepro.2016.01.109</a>
- Stent, W., & Dowler, T. (2015). Early assessments of the gap between integrated reporting and current corporate reporting. *Meditari Accountancy Research*, 23(1), 92–117. <a href="https://doi.org/10.1108/MEDAR-02-2014-0026">https://doi.org/10.1108/MEDAR-02-2014-0026</a>
- Takhtaei, N., & Mousavi, Z. (2012). Disclosure Quality and Firm's Characteristics: Evidence from Iran. Asian Journal of Finance & Accounting, 4. https://doi.org/10.5296/ajfa.v4i2.1690
- Telkom. (2021). Digitalization for a Better Future. *Digitalization for a Better Future*, 1–486.
- Uyar, A. (2016). Evolution of Corporate Reporting and Emerging Trends. *Journal* of Corporate Accounting & Finance, 27, 27–30. <a href="https://doi.org/10.1002/jcaf.22157">https://doi.org/10.1002/jcaf.22157</a>
- Uyar, A., & Kiliç, M. (2012). Value relevance of voluntary disclosure: Evidence from Turkish firms. *Journal of Intellectual Capital*, *13*(3), 363–376. https://doi.org/10.1108/14691931211248918
- Vaz, N., Fernandez-Feijoo, B., & Ruiz, S. (2016). Integrated reporting: an international overview. *Business Ethics: A European Review*, 25(4), 577–591. https://doi.org/https://doi.org/10.1111/beer.12125
- Villiers, C., Hsiao, P.-C., & Maroun, W. (2020). De Villiers, C., Hsiao, P.-C. K. & Maroun, W. 2020. The Routledge Handbook of Integrated Reporting, Routledge: London, UK.

- Vitolla, F., Raimo, N., Rubino, M., & Garzoni, A. (2020). The determinants of integrated reporting quality in financial institutions. *Corporate Governance* (*Bingley*), 20(3), 429–444. <a href="https://doi.org/10.1108/CG-07-2019-0202">https://doi.org/10.1108/CG-07-2019-0202</a>
- Wallace, R. S. O., 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. https://doi.org/10.1080/00014788.1994.9729927
- Zyznarska-Dworczak, B. (2018). Legitimacy Theory in Management Accounting Research (Teoria legitymizacji w badaniach rachunkowosci zarzadczej). *Problemy Zarzadzania*, 16(72), 195–203.
- IIRC (2013), "Integrated reporting: the international framework", available at: https://integratedreporting.org/wp-content/uploads/2013/12/13-12-08-THE-INTERNATIONAL-IR-FRAMEWORK-2-1.pdf (accessed 10 February 2022).