

DAFTAR PUSTAKA

- Abeysekera, I. (2013). A Template for Integrated Reporting. *Journal of Intellectual Capital*, 14(2), 227–245.
- Adams, J., Hayunga, D., Mansi, S., Reeb, D., & Verardi, V. (2018). Identifying and treating outliers in finance. *Financial Management*, 48(2), 1-64. ISSN: 1755053X.
- Aditya, H., & Meiranto, W. (2015). Analisis Pengaruh Good Corporate Governance terhadap Risk Disclosure. *Diponegoro Journal of Accounting*, 4, 1-10 ISSN (Online): 2337-3806.
- Ahmad, R., Sari, R. C. (2017). Pengaruh Komite Audit, Ukuran Perusahaan, Ukuran Kap terhadap Tingkat Keselarasan Laporan Tahunan dengan Rerangka Integrated Reporting. *Jurnal Nominal*, 4(2).
- Akker, M. V. D. (2017). The Association Between Integrated Reporting and Information Asymmetry. *Accounting, Auditing, and Control*, 1–58.
- Alves, H. S., Canadas, N., & Rodrigues, A. M. (2015). Voluntary disclosure, information asymmetry and the perception of governance quality: An analysis using a structural equation model. *Tékhne*, 13(1), 66-79. ISSN: 16459911.
- Atkins, J., & Maroun, W. (2015). Integrated Reporting in South Africa in 2012. *Meditari Accountancy Research*, 23(2), 197–221.
- Branco, M. C., & Rodrigues, L. (2008). Factors Influencing Social Responsibility Manuel Castelo Branco Disclosure by Portuguese Companies. *Journal of Business Ethics*, 83(4), 685–701.
- Bucaro, A. C., Jackson, K. E., & Lill, J. B. (2019). The Influence of Corporate Social Responsibility Measures on Investors' Judgments when Integrated in a Financial Report versus Presented in a Separate Report. *Contemporary Accounting Research*.
- Bursa Efek Indonesia (BEI). (2017). *IDX Fact Book 2017*. 1-76. 28 February 2020. <https://www.idx.co.id/data-pasar/laporan-statistik/fact-book/>
- Busco, C., Frigo, M. L., Quattrone, P., & Riccaboni, A. (2013). Integrated Reporting: Concept and Cases that Redefine Corporate Accountability. London: Springer International Publishing Switzerland, 3–18.
- Celik, O., Ecer, A., & Karabacak, H. (2006). Disclosure of Forward Looking Information: Evidence from Listed Companies on Istanbul Stock Exchange (ISE). *Investment Management and Financial Innovations*, 3(2), 197–216.
- Christofi, A., Christofi, P., & Sisaye, S. (2012). Corporate Sustainability: Historical Development and Reporting Practices. *Management Research*

- Review*, 35(2), 152–172.
- Deloitte. (2015). *Integrated Reporting as Driver for Integrated Thinking?* 1-64. 21 Februari 2020. <https://www2.deloitte.com/content/dam/Deloitte/nl/Documents/risk/deloitte-nl-risk-integrated-reporting-a-driver-for-integrated-thinking.pdf>
- Dilling, P. F. A., & Caykoylu, S. (2019). Determinants of Companies that Disclose High-Quality Integrated Reports. *Sustainability Journal*.
- Felisia, A. L. (2014). Triple Bottom Line dan Sustainability. *Triple Bottom Line Dan Sustainability*, 18(1), 14–27.
- Freeman, R. E. (1994). The Politics of Stakeholder Theory. *Business Ethics Quarterly*, 4, 409–421.
- Frías-Aceituno, J.-V., Rodríguez-Ariza, L., & García-Sánchez, I. M. (2014). Explanatory Factors of Integrated Sustainability and Financial Reporting. *Business Strategy and the Environment*, 23(1), 56–72.
- Frías-Aceituno, J. V., Rodríguez-Ariza, L., & García-Sánchez, I. M. (2013). Is Integrated Reporting Determined by a Country's Legal System? An Exploratory Study. *Journal of Cleaner Production*, 44, 45–55.
- Ghani, E. K., 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(2), 144–162.
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program SPSS*. Semarang: Badan penerbit Universitas Diponegoro.
- Global Reporting Initiative (GRI) & Bursa Efek Indonesia (BEI). (2019). *BEI Dorong Perusahaan Tercatat Terapkan Pembangunan Berkelanjutan*. 17 Februari 2020. <https://www.merdeka.com/uang/bei-dorong-perusahaan-tercatat-terapkan-pembangunan-berkelanjutan.html>
- Healy, P. M., & Palepu, K. G. (2001). Information Asymmetry, Corporate Governance and Disclosure in Malaysian Corporations. *ABACUS*, 36(2), 328–359.
- Hery. (2017). *Riset Akuntansi: Mengulas Berbagai Hasil Penelitian Terkini dalam Bidang Akuntansi dan Keuangan*. Jakarta: Grasindo.
- Ikatan Akuntan Indonesia (IAI). (2014). Menantang Masa Depan. *Majalah Akuntan Indonesia*, 9–10. 5 Maret 2020. <http://iaiglobal.or.id/v03/majalah-akuntan/files/Desember2014/>
- Indrawati, N., Darlis, E., & L, A. A. (2017). The Accuracy of Earning Forecast Analysis, Information Asymmetry and Integrated Reporting - Case of Indonesia. *Jurnal Dinamika Akuntansi Dan Bisnis*, 4(1), 19–32.

- International Integrated Reporting Council (IIRC). (2011). *Towards Integrated Reporting – Communicating Value in the 21st Century*. Discussion Paper. <https://integratedreporting.org/resource/discussion-paper/>
- International Integrated Reporting Council (IIRC). (2013a). Consultation Draft of the International <IR> framework. IIRC, New York. <https://integratedreporting.org/wp-content/uploads/2013/03/Consultation-Draft-of-the-InternationalIR-Framework.pdf>
- International Integrated Reporting Council (IIRC). (2013b). *The International IR Framework*. 15 Februari 2020. <https://integratedreporting.org/wp-content/uploads/2013/12/13-12-08-the-international-ir-framework-2-1.pdf>
- International Integrated Reporting Council (IIRC). (2017a). *New Malaysian Corporate Governance Code Calls on Companies to Move Towards Integrated Reporting*. 1 Maret 2020. <https://integratedreporting.org/news/new-malaysian-corporate-governance-code-calls-on-companies-to-move-towards-integrated-reporting/>
- International Integrated Reporting Council (IIRC). (2017b). *The Global Goals: An Urgent and Timely Call for Systems Thinking and Innovative Partnerships*. 5 Maret 2020. <https://integratedreporting.org/news/the-global-goals-an-urgent-and-timely-call-for-systems-thinking-and-innovative-partnerships/>
- International Integrated Reporting Council (IIRC). (2018). *Building Momentum : IIRC Integrated Report 2018*. 15 Februari 2020. https://integratedreporting.org/integratedreport2018/download_manager/index.html
- Iredele, O. O. (2019). Examining the association between quality of integrated reports and corporate characteristics. *Heliyon*, 5(7), e01932. <https://doi.org/10.1016/j.heliyon.2019.e01932>
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the Firm : Managerial Behavior , Agency Costs and Ownership Structure Theory of the Firm : Managerial Behavior , Agency Costs and Ownership Structure. *Journal of Financial Economics*, 3(4), 305–360.
- Johnson, R. A., & Greening, D. W. (1999). The Effects of Corporate Governance And Institutional Ownership Types of Corporate Social Performance. *Academy of Management Journal*, 42(5), 564–576.
- Kılıç, M., & Kuzey, C. (2018a). Assesing Current Company Reports According to the IIRC Integrated Reporting Framework. *Meditari Accounting Research*, 26(2), 305–333.
- Kılıç, M., & Kuzey, C. (2018b). Determinants of Forward Looking Disclosure in Integrated Reporting. *Managerial Auditing Journal*, 33(1), 115–144.
- Kurniawan, P. S., & Wahyuni, M. A. (2018). Integrated Reporting : An empirical evidence from Indonesian. *Jurnal Akuntansi Dan Pendidikan*, 7(2), 141–155.

- Kustiani, N. A. (2016). Penerapan Elemen-elemen Integrated Reporting pada Perusahaan yang Terdaftar di Bursa Efek Indonesia. *Jurnal Info Artha (JIA)*, 3, 43-60. ISSN: 2581-0839.
- Lin, C., Chang, R., & Dang, V. T. (2015). An Integrated Model to Explain How Corporate Social Responsibility Affects Corporate Financial Performance. *Sustainability Journal*, 7, 8292–8311.
- Maniora, J. (2015). Is Integrated Reporting Really the Superior Mechanism for the Integration of Ethics into the Core Business Model? An Empirical Analysis. *Journal of Business Ethics*, 140(4), 755-786. ISSN: 15730697.
- Marrone, A., & Oliva, L. (2019). Measuring the Level of Integrated Reporting Alignment with the Framework. *International Journal of Business and Management*, 14(12), 110.
- Melloni, G. (2015). Intellectual capital disclosure in integrated reporting an impression management analysis. *Journal of Intellectual Capital.*, 16(3), 1469–1930.
- Meuleman, M. (2018). The Determinants of Integrated Reporting in Europe: An Empirical Study. *Universiteit Gent*.
- Nazier, D. M., & Umiyati, I. (2015). Transformasi Sustainability Reporting Menuju Integrated Reporting (IR) sebagai Cerminan Semakin Luasnya Akuntabilitas dalam Corporate Governance. *Dimensia*, 12(1), 1–34.
- Novaridha, I. A., Indrawati, N., & L, A.-A. (2017). Pengaruh Kepemilikan Institutional, Ukuran Perusahaan, dan Profitabilitas terhadap Elemen-Elemen Integrated Reporting. *JOM Fekon*, 4(1), 3399–2411.
- Obeng, V. A., Ahmed, K., & Miglani, S. (2020). Integrated Reporting and Earnings Quality: The Moderating Effect of Agency Costs. *Pacific-Basin Finance Journal*, ISSN: 0927-538X.
- Otoritas Jasa Keuangan (OJK). (2019). *Pengadaan Swakelola Penelitian Penerapan Integrated Reporting di Indonesia*. 19 Februari 2020. <https://www.ojk.go.id/berita-dan-kegiatan/lelang/Pages/Pengadaan-Swakelola-Penelitian-Penerapan-Integrated-Reporting-di-Indonesia.aspx>.
- Panda, B., & Leepsa, N. M. (2017). Agency theory: Review of theory and evidence on problems and perspectives. *Indian Journal of Corporate Governance*, 10(1), 74–95.
- Parmar, B. L., Freeman, R. E., Harrison, J. S., Wicks, A. C., Purnell, L., & de Colle, S. (2010). Stakeholder theory: The state of the art. *Academy of Management Annals*, 4(1), 403–445.
- Pemerintah Republik Indonesia. (2008, A). Undang-undang Nomor 20 Tahun 2008 Pasal 4 tentang Usaha Mikro, Kecil, dan Menengah. 21 Agustus 2020.
- Petersen, C., & Plenborg, T. (2006). Voluntary disclosure and information

- asymmetry in Denmark. *Journal of International Accounting, Auditing and Taxation*, 15(2), 127–149. <https://doi.org/10.1016/j.intaccaudtax.2006.08.004>
- Poignant, A., & Stensiö, S. (2014). The effect of integrated reporting on corporate environmental disclosure. *Master Thesis in Accounting and Financial Management*.
- Prasetya, D. I. (2011). Analisis Pengaruh Ukuran Perusahaan, Likuiditas, Leverage, dan Profitabilitas Terhadap Mandatory Disclosure (Studi Empiris Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Tahun 2008-2009). *Jurnal Fakultas Ekonomi*, 1-27. ISSN (Online): 2337-3806.
- PricewaterhouseCoopers (PWC). (2019). *Implementing Integrated Reporting: PwC's Practical Guide for A New Business Language*. February 15, 2020. <https://www.pwc.com/gx/en/audit-services/publications/assets/pwc-ir-practical-guide.pdf>.
- Qashash, V., Hapsari, D. W., & Zultilisna, D. (2019). Pengaruh Elemen-elemen Good Corporate Governance Terhadap Integrated Reporting. *E-Proceeding of Management*, 6(2), 3129–3140.
- Rahayuningsih, H., & Pujiono. (2018). Pengaruh Ukuran Perusahaan, Leverage, dan Struktur Kepemilikan terhadap Integrated Reporting. *Jurnal Akuntansi Akunesa*, 7(1), 1–25.
- Raimo, N., Zito, M., & Caragnano, A. (2019). Does National Culture Affect Integrated Reporting Quality? A Focus on GLOBE Dimensions. In: *Mihajlović, Dragan Đorđević, Bojan (Ed.): 9th International Symposium on Natural Resources Management, May 31st, 2019, Zaječar, Serbia, June*, ISBN 978-86-7747-606-9, 383–392.
- Riahi-Belkaoui, A. (2003). Intellectual Capital and Firm Performance of U.S. Multinational Firms: A Study of the Resource-Based and Stakeholder Views. *Journal of Intellectual Capital*, 4(2), 215–226.
- Rivera-arrubla, Y. A., Zorio-grima, A., García-benau, M. A., 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. <https://doi.org/10.1108/SRJ-02-2016-0033>
- Roth, H. P. (2014). Is Integrated Reporting in the Future? *The CPA Journal*, March 2014. 62-67.
- Santioso, L., & Yenny. (2012). Faktor-Faktor yang Memengaruhi Kelengkapan Pengungkapan Wajib dalam Laporan Keuangan pada Perusahaan Manufaktur yang Terdaftar di BEI. *Jurnal Perdagangan & Ekonomi, Bisnis, Manajemen & Operasi (The Winners)*, Universitas Bina Nusantara, 13(2), ISSN:1412–1212.
- Scott, J. E. M., Mckinnon, J. L., & Harrison, G. L. (2013). Cash to accrual and cash to accrual. *Accounting, Auditing & Accountability Journal*, 16(1), 104–

140.

- Solomon, J. F., Solomon, A., Joseph, N. L., & Norton, S. D. (2013). Impression Management, Myth Creation and Fabrication in Private Social and Environmental Reporting: Insights from Erving Goffman. *Accounting, Organizations and Society*, 38(3), 195–213.
- Soumillion, V. (2018). The Value Relevance of Integrated Reporting in South Africa. *Dissertation. Universiteit Gent*, Univ. Gent.
- Sujarweni, V. W. (2019). *Metodologi Penelitian: Bisnis & Ekonomi*. Yogyakarta: Pustaka Baru Press.
- Supardi, U. S. (2012). *Aplikasi Statistika dalam Penelitian*. Jakarta: PT Ufuk Publishing House.
- Suttipun, M., & Bomlai, A. (2019). The Relationship Between Corporate Governance and Integrated Reporting: Thai Evidence. *International Journal of Business and Society*, 20(1), 348–364.
- Suwardjono. (2014). *Teori Akuntansi: Perekayaan Pelaporan Keuangan Edisi Ketiga*.
- Taslima, A., & Hiroki, S. (2019). Corporate-Level Determinants of Integrated Reporting : Evidence from Japan. *San-Gen Journal, Kwansei Gakuin University*, 46, 109–128.
- Vaz, N., Fernandez-feijoo, B., & Ruiz, S. (2016). *Integrated reporting : an international overview*. 25(4), 1–15.
- Wang, M., & Hussainey, K. (2013). Voluntary forward-looking statements driven by corporate governance and their value relevance. *Journal of Accounting and Public Policy*, 32(3), 26-49. ISSN: 02784254. <http://dx.doi.org/10.1016/j.jaccpubpol.2013.02.009>
- Wulandari, P. P., & Atmini, S. (2012). Pengaruh Tingkat Pengungkapan Wajib dan Pengungkapan Sukarela terhadap Biaya Modal Ekuitas. *Jurnal Akuntansi Multiparadigma*, 3(3), 424–440.