

REFERENCE LIST

- Abiola, J.O. and S.O. Ashamu. Year unknown. Environmental Management Accounting Practice in Nigeria: National Petroleum Corporation (NNPC). *European Scientific Journal*, Vol.8, No.9 (May), pp.76-93
- Alexandru, G. dan L.S. Georgescu. 2011. Environmental Audit, Requirement of Sustainable Development. *Economics, Management, and Financial Market*, Vol.6 No.1.
- Alimbudiono, R. S. 2012. Accounting Beyond Numbers: A Study on Environmental Awareness. *Airlangga Accounting International Conference*, June 28-29. Nusa Dua, Bali
- Alisjahbana, A.S. and A.A. Yusuf. 2004. Assessing Indonesia's Sustainable Development: Long-Run Trend, Impact of the Crisis, and Adjustment during Recovery Period. *ASEAN Economic Bulletin*, Vol.21, No.3, pp.290-307
- Anbumozhi, V., Q. Chotichanathawewong, and T. Muruges. 2011. Information Disclosure Strategies for Green Industries, *ADB Working Paper Series*, No.305 (August)
- Arisandi, D. dan D. Frisko. 2010. *Green Rush in Accounting Field of Indonesia from Different Perspectives*. Tersedia di: <http://ssrn.com/abstract=1869450>
- Ayers, J.C. 2010. *Sustainability: Reducing Risk and Living Well in a World of Shrinking Resources*. Introductory part of the book is available online at <http://campus.ecology.com/2010/12/07/what-is-sustainability/>, accessed on February 5, 2014
- Basuki. 2014. Eco-Efficiency Berbasis Environmental Accounting Sebagai Upaya Mewujudkan Produk Jasa yang Ramah Lingkungan Sekaligus Pembangunan yang Berkelanjutan (Sustainable Development). *Konferensi Regional Akuntansi*, May 20-21. Surabaya
- Bebbington, J dan R. Gray. 2001. An Account of Sustainability: Failure, Success and a Reconceptualization. *Critical Perspectives on Accounting*, Vol.12, No.5, pp. 557- 588.
- Beckerman, W. 1992. "Economic Growth and the Environment: Whose Growth? Whose Environment?", *World Development*, 20(4), 481-96
- Brown, B. 2010. *Sustainability's Triple Bottom Line: Tool for Commit-a-Phobes?* Available online at <http://www.placemakers.com/2010/08/27/the-triple-bottom-line-tool-for-commit-a-phobes/>, accessed on February 7, 2014

- Bungin, B. 2011. *Penelitian Kualitatif: Komunikasi, Ekonomi, Kebijakan Publik, dan Ilmu Sosial lainnya*, 2nd ed. Jakarta: Kencana
- Burns, E.. 2010. Developing E-mail Interview Practices in Qualitative Research, *Sociological Research Online*, Vol. 15(4)8. Available online at <http://www.socresonline.org.uk/15/4/8.html>
- Burritt, R. L. and C. Saka. 2004. Environmental Management Accounting and Eco-Efficiency: Case from Japanese Business. *Partnerships for Sustainable Development: 12th International Conference of Greening of Industry Network*, November 7-10. Hong Kong
- Cairns, R.D. 2009. Green Accounting for Black Gold. *The Energy Journal*.
- Castro, C.J. 2004. Sustainable Development: Mainstream and Critical Perspectives. *Organization & Environment*, Vol. 17, No.2 (June), pp.195-225
- Chatterjee, A., & R. Alagiah. 2012. Corporate Greenhouse-Gas Emissions Disclosures in the Mining Sector. *Airlangga Accounting International Conference*, June 28-29. Nusa Dua, Bali.
- Conklin, T A. 2007. Method or Madness: Phenomenology as Knowledge Creator. *Journal of Management Inquiry*, Vol. 16, pp. 275-87
- Damayanti and D. Pentiana. 2013. Global Warming in the Perspective of Environmental Management Accounting (EMA), *Jurnal Ilmiah ESAI*, Vol.7 No.1 (January)
- deBeer, P.D. and F. Friend. 2006. *Environmental Accounting: A Management Tool for Enhancing Corporate Environmental and Economic Performance*. Available at [http://repository.up.ac.za/bitstream/handle/2263/1264/DeBeer_Environmental\(2006\).pdf?sequence=1](http://repository.up.ac.za/bitstream/handle/2263/1264/DeBeer_Environmental(2006).pdf?sequence=1), accessed at November 10, 2013
- Fleischman, R.K. and K. Schuele. 2006. Green Accounting: A Primer, *Journal of Accounting Education*, No.24, pp.35-66
- Griffiee, D.T. 2005. Research Tips: Interview Data Collection, *Journal of Developmental Education*, Vol.28 No.3 (Spring) pp.36-7
- Haines, A., G. Alleyne, I. Kickbusch, and C. Dora. 2012. From the Earth Summit to Rio+20: Integration of Health and Sustainable Development. *Lancet*, vol.379, pp. 2189-97, available online on www.thelancet.com

- Hansen, D.R. and M.M. Mowen. 2007. *Managerial Accounting*, 8th ed. Oklahoma: Thomson South-Western
- International Federation of Accountants. 2005. *International Guidance Document: Environmental Management Accounting*. Available online at: <https://www.ifac.org/sites/default/files/publications/files/international-guidance-docu-2.pdf> , accessed May 4, 2014
- International Institute for Sustainable Development. 2009. *The Sustainable Development Timeline*. Available online at http://www.iisd.org/pdf/2009/sd_timeline_2009.pdf, accessed on January 27, 2014
- , 2010. *Introduction to Sustainable Development*. Available online at http://www.iisd.org/pdf/2011/intro_to_sd.pdf, accessed on January 27, 2014
- , 2013. *What is Sustainable Development: Environmental, economic, and social well-being for today and tomorrow*. Retrieved on January 26, 2014 from <http://www.iisd.org/sd/>
- Jasch, C. 2003. The Use of Environmental Management Accounting (EMA) for Identifying Environmental Costs. *Journal of Cleaner Production*, Vol.11, pp.667-676
- Jasch, C. and Z. Stasiškienė. 2005. From Environmental Management Accounting to Sustainability Management Accounting, *Environmental Research, Engineering, and Management*, Vol.34 No.4, pp.77-88
- Jindrichovska, I., and I. Purcărea. 2011. CSR and Environmental Reporting in the Czech Republic And Romania: Country Comparisons of Rules and Practices. *Accounting and Management Information Systems*, Vol. 10, No. 2, pp.202-227.
- Jones, M.J. 2010. Accounting for the Environment: Towards a Theoretical Perspective for Environmental Accounting and Reporting, *Accounting Forum*, Vol. 34, No.2, pp. 123-138.
- Kahn, J. R. 1998. *The Economic Approach to Environmental and Natural Resources*. US: Dryden Press
- Kementerian Lingkungan Hidup. 2013. *PROPER 2013: Menyemai Kebajikan, Melindungi Lingkungan*. Available online at <http://proper.menlh.go.id/portal/pubpdf/131219054059Publikasi%20PROPER%202013.pdf>, accessed on November 2014

- Kurniati, E., B. Rahadi, and M. Danial. 2010. Implementing Environmental Management Accounting (EMA) in Improving Eco-Efficiency on Corporate Activities: Case Study on Sugarcane Company. *Journal of Applied Sciences in Environmental Sanitation*, Vol.5. No.4 (October-December), pp.403-10
- Lamb, H.. 2011, July 21. *Sustainable Development Explained*. Retrieved on January 25, 2014 from gulagbound.com:
<http://gulagbound.com/18048/sustainable-development-explained/>
- Lehni, M.. 2000. *Eco-Efficiency: Creating More Value with less Impact*. Switzerland: World Business Council for Sustainable Development (WBCSD)
- Martusa, R.. 2009. Peranan Environmental Accounting terhadap Global Warming, *Jurnal Akuntansi*, Vol.1 No.2 (November), pp.164-79
- Moleong, L.J. 2011. *Metodologi Penelitian Kualitatif*. Bandung: Remaja Rosdakarya
- Nath, B. 2003. Education for Sustainable Development: The Johannesburg Summit and Beyond. *Environment, Development, and Sustainability*, Vol.5, pp. 213-54
- Neuman W. L. 2006. *Social Research Method: Qualitative and Quantitative Approaches*. Michigan: Pearson
- Nyquist, S. 2003. Environmental Information in Annual Reports: A Survey of Swedish Accountants. *Managerial Auditing Journal*, Vol 18 Iss:8, pp. 682-691.
- Olson, J. 2011. *Sustainability – Is the Word Sustainable?* Available online at <http://urbanlandscapes.info/2011/04/15/is-the-word-sustainability-sustainable/>, accessed on February 5, 2014
- Peskin, H. M. 2000. Environmental Accounting: The Theoretical Foundations of ENRAP. *Conference on Resource Accounting and Policy*, February 3-4. Manila, Philippines.
- Rahahleh, M. Y. 2011. Means for Implementation of Environmental Accounting: Jordanian Perspective. *International Journal of Business and Management*, Vol. 6, No. 3, pp.124-135.
- Rout, H. S. 2010. Green Accounting: Issues and Challenges. *The IUP Journal of Managerial Economics*, Vol. VIII, No. 3, pp.46-60.

- Semen Indonesia. 2013. *Semen Indonesia 2013 Annual Report*. Available online at <http://www.semenindonesia.com/>, accessed September 2014
- , 2013. *Ringkasan Kerja Pengelolaan Lingkungan*. Available online at <http://proper.menlh.go.id/portal/filebox/DRKPL%202013%20SEMEN%20INDONESIA%20-%20GRESIK.pdf>, accessed September 2014
- , 2013. *Semen Indonesia 2013 Sustainability Report*. Available online at <http://www.semenindonesia.com/>, accessed September 2014
- Setthasakko, W. 2010. Barriers to the Development of Environmental Management Accounting: An Exploratory Study of Pulp and Paper Companies in Thailand, *EuroMed Journal of Business*, Vol.5 No.3, pp.315-331
- Slaper, T.F. and T.J. Hall. 2011. The Triple Bottom Line: What Is It and How Does It Work. *Indiana Business Review* (Spring), pp. 4-8, available online at <http://www.ibrc.indiana.edu/ibr/2011/spring/article2.html/>, accessed on January 30, 2014
- Suhardjanto, D., G. Tower, and A. Brown. 2008, 'Indonesian Stakeholders' Perceptions on Environmental Information', *Journal of Asia-Pacific Centre for Environmental Accountability*, Vol.14 No.4, pp. 2-11.
- Sukoharsono, E.G. 2011. Green Accounting To Be A Serious Business of Accounting Discipline: An Imaginary Neo-Postmodernist Dialogue. *Simposium Nasional Akuntansi – SNA XIV, 20–23 July 2011*. Aceh, Indonesia
- Sulaiman, M. and N. Mokhtar. 2012. Ensuring Sustainability: A Preliminary Study of Environmental Management Accounting in Malaysia. *International Journal of Business and Management Science*, Vol.5, No.2, pp.85-102
- Susilo, J. 2008. Green Accounting di Daerah Istimewa Yogyakarta: Studi Kasus Antara Kabupaten Sleman dan Kabupaten Bantul. *Jurnal Akuntansi dan Auditing Indonesia*, Vol. 12, No. 2, pp.149 – 165.
- Sustainable Development Commission. 2011. *History of SD*. Available online at http://www.sd-commission.org.uk/pages/history_sd.html/, accessed on January 25, 2014
- Thant, M.M. and K. Charmondusit. 2010. Eco-efficiency Assessment of Pulp and Paper Industry in Myanmar. *Clean Technology Environment Policy*, Vol.12, pp. 427-39

- Toms, J. S. 2002. Firm Resources Quality Signals and the Determinants of corporate Environmental Reputation: Some UK Evidence. *British Accounting Review*, Vol. 34, No. 3, pp. 257 – 287.
- Wahyuni, D., J. Ratnatunga, and D. Round. 2012. A Comparison of Climate Policy Compliance in Developed and Developing Countries. *Airlangga Accounting International Conference, June 28-29*. Nusa Dua, Bali.
- World Commission on Environment and Development. 1987. *Our Common Future*. Available online at <http://www.un-documents.net/ocf-ov.htm/>, accessed on January 25th, 2014
- Yakhou, M. and V.P. Dorweiler. 2004. Environmental Accounting: an Essential Component of Business Strategy, *Business Strategy and the Environment*, Vol.13, pp.65-77
- <http://www.bi.go.id/id/peraturan/perbankan/Documents/1cd6b7873ef54732b2981218c54aaa30pbi7205c1.pdf>
- <http://www.semenindonesia.com/page/get/profil-perusahaan-9>
- <http://www.tempo.co/read/news/2005/04/08/05559322/Penilaian-KLH-Pengaruhi-Kualitas-Kredit-Perusahaan>
- <http://www.uncsd2012.org/about.html>