

DAFTAR PUSTAKA

- Arikunto, Suharsimi. 2010. *Prosedur Penelitian: Suatu Pendekatan Praktik*. Jakarta: PT Rineka Cipta.
- . 2006. *Metode Penelitian Kualitatif*. Jakarta: Bumi Aksara.
- Badan Pengawas Pasar Modal dan Lembaga Keuangan. 2012. *Keputusan Ketua Badan Pengawas Pasar Modal dan Lembaga Keuangan Nomor KEP-431/BL/2012 tentang Penyampaian Laporan Tahunan Emiten atau Perusahaan Publik*. Jakarta.
- Brown, Judy, & Jesse Dillard. 2014. Integrated Reporting: On the Need for Broadening Out and Opening Up. *Accounting, Auditing & Accountability Journal*, Vol. 27 No. 7 (8): 1120-1156.
- Cheng, Megawati, & Yulius Jogi Christiawan. 2011. Pengaruh Pengungkapan Corporate Social Responsibility terhadap Abnormal Return. *Jurnal Akuntansi dan Keuangan*, Vol. 13 No. 1 (5): 24-36.
- Deegan, Craig. 2002. The Legitimising Effect of Social and Environmental Disclosures – A Theoretical Foundation. *Accounting, Auditing & Accountability Journal*, Vol. 15 No. 3 (5): 282-311.
- Eccles, Robert G., & Michael P. Krzus. 2010. *One Report: Integrated Reporting for a Sustainable Strategy*. New Jersey: John Wiley & Sons, Inc.
- Elkington, John. 1997. *Cannibals with Forks: The Triple Bottom Line of 21st Century Business*. Michigan: New Society Publishers.
- EYGM Limited. 2014. *Integrated Reporting: Elevating Value*, (Online), (<https://www.ey.com/Publication/vwLUAssets/EY-Integrated-reporting/%24FILE/EY-Integrated-reporting.pdf>), diakses 16 Oktober 2016).
- . 2013. *Integrated Reporting-Driving Value*, (Online), ([https://www.ey.com/Publication/vwLUAssets/Integrated_reporting:_driving_value/\\$FILE/Integrated_reporting-driving_value.pdf](https://www.ey.com/Publication/vwLUAssets/Integrated_reporting:_driving_value/$FILE/Integrated_reporting-driving_value.pdf)), diakses 16 Oktober 2016).
- Grimes, Anne Prendergast. 2001. *Optimism-Pessimism, Life Events, and Depressive Symptomatology Among Younger and Older Adults*. Disertasi tidak diterbitkan. New York City Department of Psychology Fordham University.

- Hybels, Ralph C. 1995. On Legitimacy, Legitimation, and Organizations: A Critical Review and Integrative Theoretical Model. *Academy of Management Journal*, Vol. 1995 No. 1 (12): 241-245.
- Ikatan Akuntan Indonesia. 2015. *Modul Chartered Accountant: Pelaporan Korporat*. Jakarta: Ikatan Akuntan Indonesia.
- Lopez, Shane J., & C. R. Snyder. 2004. *Positive Psychological Assessment: A Handbook of Models and Measures*. Washington DC: American Psychological Association.
- . 2002. *Handbook of Positive Psychology*. Oxford: Oxford University Press.
- Martani, Dwi. 2014. *Materi Pelaporan Korporat OCW Universitas Indonesia - Pelaporan Berkelanjutan dan Pelaporan Terintegrasi*, (Online), (<https://staff.blog.ui.ac.id/martani/files/2014/10/PKP-14-Sustainable-and-Intergerated-Reporting.pptx>, diakses 15 Oktober 2016).
- Moleong, Lexy J. 2007. *Metode Penelitian Kualitatif*. Bandung: PT Remaja Rosdakarya.
- O'Donovan, Gary. 2002. Environmental Disclosures in The Annual Report - Extending the Applicability and The Predictive Power of Legitimacy Theory. *Accounting, Auditing & Accountability Journal*, Vol. 15 No. 3 (3): 344-371.
- Otoritas Jasa Keuangan. 2017. *Peraturan Otoritas Jasa Keuangan Nomor 51 Tahun 2017* tentang Penerapan Keuangan Berkelanjutan bagi Lembaga Jasa Keuangan, Emiten, dan Perusahaan Publik. Jakarta.
- . 2016. *Peraturan Otoritas Jasa Keuangan Nomor 29 Tahun 2016* tentang Laporan Tahunan Emiten atau Perusahaan Publik. Jakarta.
- Prayosho, Indra Sari, & Hari Hananto. 2013. Pengaruh Sustainability Reporting terhadap Abnormal Return Saham pada Badan Usaha Sektor Pertambangan yang Terdaftar di BEI Periode 2010-2012. *Calyptra: Jurnal Ilmiah Mahasiswa Universitas Surabaya*, Vol. 2 No. 2 (9): 1-12.
- PT Bursa Efek Jakarta. 2004. *Keputusan Direksi PT Bursa Efek Jakarta Nomor KEP-307/BEJ/07-2004* tentang Peraturan Nomor I-H tentang Sanksi. Jakarta.
- Republik Indonesia. 2012. *Peraturan Pemerintah Nomor 47 Tahun 2012* tentang Pelaksanaan Tanggung Jawab Sosial Lingkungan Perseroan. Jakarta.

- . 2010. *Peraturan Pemerintah Nomor 71 Tahun 2010* tentang Komite Standar Akuntansi Pemerintahan. Jakarta.
- . 2009. *Keputusan Presiden Republik Indonesia Nomor 3 Tahun 2009* tentang Perubahan Kedua atas Keputusan Presiden Republik Indonesia Nomor 84 Tahun 2004 tentang Komite Standar Akuntansi Pemerintahan. Jakarta.
- . 2008. *Undang-Undang Nomor 20 Tahun 2008* tentang Usaha Mikro, Kecil, dan Menengah. Jakarta.
- . 2007. *Undang-Undang Nomor 40 Tahun 2007* tentang Perseroan Terbatas. Jakarta.
- . 1998. *Peraturan Pemerintah Nomor 24 Tahun 1998* tentang Informasi Keuangan Tahunan Perusahaan. Jakarta.
- Røysamb, Espen, & Jon Strype. 2002. Optimism and Pessimism: Underlying Structure and Dimensionality. *Journal of Social and Clinical Psychology*, Vol. 21 No. 1 (2): 1-7.
- Scott, Carol. 2011. *Integrated Reporting Framework in the Profession's Future*, (Online), (<https://blog.aicpa.org/2011/07/integrated-framework-in-the-professions-future.html#sthash.JXexjKzL.dpbs>, diakses 18 Oktober 2016).
- Seligman, Martin E. P. 2006. *Learned Optimism: How to Change Your Mind and Your Life*. New York: Vintage Books, A Division of Random House, Inc.
- Stubbs, Wendy & Colin Higgins. 2014. Integrated Reporting and Internal Mechanisms of Change. *Accounting, Auditing & Accountability Journal*, Vol. 27 No. 7 (8): 1068-1089.
- Suchman, Mark C. 1995. Managing Legitimacy: Strategic and Institutional Approaches. *Academy of Management Review*, Vol. 20 No. 3 (7): 571-610.
- Sugiyono. 2017. *Metode Penelitian Kualitatif*. Bandung: CV Alfabeta.
- . 2009. *Metode Penelitian Bisnis (Pendekatan Kuantitatif, Kualitatif, dan R&D)*. Bandung: CV Alfabeta.
- The Institute of Chartered Accountants in England and Wales. 2013. *Strategic Business Management*. London: The Institute of Chartered Accountants in England and Wales.

- The International Accounting Standards Board. 2010. *The IFRS Practice Statement Management Commentary*. London: The International Accounting Standards Board.
- Tilling, Matthew V. 2004. Refinements to Legitimacy Theory in Social and Environmental Accounting. *Commerce Research Paper Series*, No. 04-6 (12): 1-11.
- Villiers, dkk. 2014. Integrated Reporting: Insights, Gaps and an Agenda for Future Research. *Accounting, Auditing & Accountability Journal*, Vol. 27 No. 7 (8): 1042-1067.
- Wartick, Steven L., & John F. Mahon. 1994. Toward a Substantive Definition of the Corporate Issue Construct. *Business and Society*, Vol. 33 No. 3 (12): 293-311.
- Widiyastuti, Yuni. 2012. *Evolusi dalam Pelaporan Keuangan Perusahaan: Analisis Semiotik atas Integrated Reporting PT United Tractors Tbk*. Skripsi tidak diterbitkan. Semarang Fakultas Ekonomika dan Bisnis Universitas Diponegoro.