

DAFTAR PUSTAKA

- Arthur, C. L., Wu, J., Yago, M., & Zhang, J. (2017). Investigating performance indicators disclosure in sustainability reports of large mining companies in Ghana. *Corporate Governance: The international journal of business in society*, 17(4), 643-660.
- Choi, F. D., & Meek, G. K. (2008). *International accounting*. Pearson Education.
- Clarkson, M. E. (1995). A stakeholder framework for analyzing and evaluating corporate social performance. *Academy of management review*, 20(1), 92-117.
- da Silva Monteiro, S. M., & Aibar Guzmán, B. (2010). The influence of the Portuguese environmental accounting standard on the environmental disclosures in the annual reports of large companies operating in Portugal: A first view (2002-2004). *Management of Environmental Quality: An International Journal*, 21(4), 414-435.
- Deegan, C. 2004. Financial Accounting Theory. McGraw-Hill Book Company: Sydney.
- Environmental Protection Agency – EPA Environmental Justice Strategy, Note, EPA, Washington, 41 p., 1995
- Freeman, R. E. (2010). *Strategic management: A stakeholder approach*. Cambridge university press.
- Ghozali, I., & Chariri, A. (2007). Teori akuntansi. Semarang: Badan Penerbit Universitas Diponegoro.
- GRI.N.d. www.globalreporting.co.id. Diakses tanggal 5 Mei 2019
- Häyhä, T., & Franzese, P. P. (2014). Ecosystem services assessment: A review under an ecological-economic and systems perspective. *Ecological Modelling*, 289, 124-132.
- IDX. <http://idx.go.id>. Diakses tanggal 6 Mei 2019
- Indonesia, I. A. (2009). Pernyataan standar akuntansi keuangan. Jakarta: Salemba Empat.
- Karyawati, N. N. A., Yuniarta, G. A., AK, S., & Edy Sujana, S. E. (2017). * Pengaruh Tingkat Pengungkapan Laporan Keberlanjutan Terhadap Kinerja Keuangan Perusahaan (Studi Empiris pada Persusahaan Non-Keuangan yang Terdaftar Di BEI Periode 2013-2015). *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi) Undiksha*, 7(1).

- Kraut, M., Dennis, P., & Connole, H. (2012). The efficacy of voluntary disclosure: A study of water disclosures by mining companies using the global reporting initiative framework. *Academy of Accounting and Financial Studies*, 17(2), 23.
- Nilasari, S. (2014). Manajemen Strategi itu Gampang. *Jakarta: Dunia Cerdas*.
- Nomor, U. U. (4). tahun 2009 tentang Pertambangan Mineral dan Batubara. *Lembaran Negara Republik Indonesia Tahun, 2009*.
- OECD, O. (2004). The OECD principles of corporate governance. *Contaduría y Administración*, (216).
- Omnamasivaya, B. A., & Prasad, M. S. V. (2016). The influence of financial performance on environmental accounting disclosure practices in India: Empirical evidence from BSE. *IUP Journal of Accounting Research & Audit Practices*, 15(3), 16.
- Senn, J. (2018). ‘Comply or Explain’If You Do Not Disclose Environmental Accounting Information: Does New French Regulation Work?. In *Sustainability Accounting: Education, Regulation, Reporting and Stakeholders* (pp. 113-133). Emerald Publishing Limited.
- The Ministry of Environment, J. (2005). Environmental Accounting Guidelines.
- Utama, A. A. G. S. (2016). Akuntansi Lingkungan Sebagai Suatu Sistem Informasi: Studi Pada Perusahaan Gas Negara (PGN). *Esensi: Jurnal Bisnis dan Manajemen*, 6(1), 89-100.
- Van der Laan, S. (2009). The role of theory in explaining motivation for corporate social disclosures: Voluntary disclosures vs ‘solicited’disclosures. *Australasian Accounting, Business and Finance Journal*, 3(4), 2.