

## DAFTAR PUSTAKA

- Ambadar, Jackie. 2008. *CSR Dalam Praktik di Indonesia*. Jakarta: PT. Gramedia.
- Anggraini, F.R.R. 2006. *Pengungkapan Informasi Sosial dan Faktor-Faktor yang Mempengaruhi Pengungkapan Informasi Sosial dalam Laporan Keuangan Tahunan*. Simposium Nasional Akuntansi IX, Padang.
- Bank Indonesia. 2012. *Masyarakat Ekonomi ASEAN 2015 Proses Harmonisasi di Tengah Persaingan*. Jakarta. Departemen Internasional.
- Business Research. 2014. *A Longitudinal Study of Corporate Social Responsibility Reporting in the Banking Industry*. Journal, ISBN: 978-1-922069-67-2, 15-16 December 2014 (pp. 10-11). Waseda University, Tokyo, Jepang.
- Crane, A., Williams, A., Matten, D., Moon, J., and Siegel, D. 2008. *The Oxford Handbook of Corporate Social Responsibility*. New York. Oxford University Press.
- Crowther, D. 2000. *Social and Environmental Accounting*. United Kingdom: Pearson Education Inc.
- Daniri, Mas Achmad. 2008. *Standarisasi Tanggung Jawab Sosial Perusahaan*. 18 Agustus. [www.google.com](http://www.google.com).
- Darwin, Ali. 2004. *Penerapan Sustainability Reporting di Indonesia*. Konvensi Nasional Akuntansi V, Program Profesi Lanjutan, Yogyakarta.
- Denzin, N. K. And Y. S. Lincoln. 1994. *Handbook of Qualitative Research*. Yogyakarta: Pustaka Pelajar.
- Direktorat Jendral Kerja Sama Perdagangan Internasional. 2014. *Menuju ASEAN Economic Community 2015*. Jakarta : Departemen Perdagangan Republik Indonesia.
- Djogo, T. 2005. *Tanggung Jawab Sosial Perusahaan Corporate Social Responsibility*. <http://www.beritabumi.com>.
- Elkington, J. 1997. *Cannibal with Forks : The Triple Bottom Line of 21 th Century Business*. Capstone Publishing. Oxford.
- Grushina, S.V. 2011. *Evolution of design for communication: the case of the global reporting initiative sustainability reporting guidelines.*, Dissertation, Proquest LLC, UMI Number; 3494917
- Guthrie, J. And Federica Farneti. 2008. *GRI Sustainability Reporting by Australian Public Sector Organizations*. *Public Money & Management*. Volume 28 Issue 6; 361-366.

- Halim, Moh. 2008. *Dialektika Kritis Laporan Keuangan atas Representasi Kinerja Perusahaan*. Tesis Program Magister Akuntansi FEB Universitas Brawijaya.
- Indriantoro, N. Dan B. Supomo. 2002. *Metodologi Penelitian Bisnis*. Yogyakarta: BPFE.
- Machmud, Novita dan Chaerul D. Djakman. 2008. *Pengaruh Struktur Kepemilikan terhadap Luas Pengungkapan Tanggung Jawab Sosial (CSR Disclosure) pada Laporan Tahunan Perusahaan*. Simposium Nasional Akuntansi XI, Pontianak.
- Massie, Robert Kinloch. 2001. *Reporting on sustainability: A global initiative*. *The OECD Observer*. Paris: Summer 2001; Issue 226/227; 60-61.
- Mathews, M.R. 1995. *Social and Environmental Accounting: A Practical Demonstration of Ethical Concern*. *Journal of Business Ethics*. Vol. 14. Pp.663-671.
- Moleong, L. J. 2014. *Metodologi Penelitian Kualitatif (Edisi Revisi)*. Bandung: PT Remaja Rosdakarya.
- Moneva, J. M., Archel, P., and Correa, C. 2006. *GRI and Camouflaging of corporate unsustainability*. *Accounting Forum* (30) p. 121-137
- Mudd, Gavin M. 2008. *Sustainability Reporting and Water Resources: a Preliminary Assessment of Embodied Water and Sustainable Mining*. *Mine Water and the Environment*. Dordrecht: Sep 2008; Volume 27 Issue 3; 136-144.
- Parsa, S., dan R. Kouhy. 2002. *Disclosure of Social Information by UK Companies- A Case of Legitimacy Theory*. *Global Business and Economics Review-Anthology*: 460-473.
- Rajan, Ramkishan & Rahul Sen. 2002. *Liberalization of Financial Services in Southeast Asia under the ASEAN Framework Agreement on Services (AFAS)*. CIES Discussion Paper Series No. 0226. School of Economics, Adelaide University. Australia
- Sayekti, Yosefa dan Ludovicus Sensi Wondabio. 2007. *Pengaruh CSR Disclosure terhadap Earning Response Coefficient*. Simposium Nasional Akuntansi X, Universitas Hasanuddin, Makassar.
- Sherman, W. R., dan DiGuillo, L. 2010. *The Second Round of G3 Reports: is Triple Bottom Line Reporting Becoming More Comparable?* *Journal of Business & Economics Research*, 8(9), 59-77.
- Solihin, Ismail. 2009. *Corporate Social Responsibility from Charity to Sustainability*. Jakarta: Salemba Empat.
- Suharto, Edi. 2008. *Menggagas Standar Audit Program CSR*. Disampaikan pada 6<sup>th</sup> Round Table Discussion "Menggagas Standar Audit Program CSR:

Implementasi UU Perseroan Terbatas, Asosiasi Auditor Internal (AAI), Financial Club Jakarta, 27 Maret.

Sukoharsono, Eko Ganis. 2008. Religion, Spirituality, and Philosophy: How Do They Work For An Accounting Word?. *The 3rd Postgraduate Consortium in Accounting: Socio-Spiritual...*, Postgraduate Program University of Brawijaya, 8-9 September.

Sukoharsono, Eko Ganis. 2009. Analysis of Sustainable Development 2008 Report of PT. Holcim Indonesia Tbk. Based on Indicator Protocols of Global Reporting Initiative and Key Performance Indicator Protocols of Global Reporting Initiative and Key Performance Indicators of Cement Sustainability Initiative. *The International Journal of Accounting and Business Society*. 17 (1)

WCED. 1987. *Report of the World Commission on Environment and Development: "Our Common Future"* (No. A/42/427): World Commission on Environment and Development.

Wilson, M.J. 2003. *Independent assurance on corporate sustainability report*. Dissertation. Proquest digital dissertation and theses.

World Business Council for Sustainable Development (WBCSD). 2002. *Sustainable Development Reporting – Striking a Balance*. WBCSD Report, Atar Roro Presse, Switzerland.

WSSD. 2002. *Report of the World Summit on Sustainable Development* (No.A/CONF. 199/20\*). New York: United Nations.

Www. Accaglobal.com. *ACCA Malaysia Sustainability Reporting Awards*. Akses web: [http://www.accaglobal.com/my/en/malaysia\\_MaSRA/award-categories.html](http://www.accaglobal.com/my/en/malaysia_MaSRA/award-categories.html), diakses pada 7 Agustus 2015.

Www. sra.ncsr-id.org. *Indonesian Sustainability Reporting Awards*. Akses web: <http://sra.ncsr-id.org/report-of-the-judges/report-of-the-judges-sra>, diakses pada 7 Agustus 2015.

Yuliana, Rita. 2008. *Pengaruh Karakteristik Perusahaan terhadap Luas Pengungkapan Corporate Sosial Responsibility (CSR) dan Dampaknya terhadap Reaksi Investor*. Tesis Program Magister Akuntansi FEB Universitas Brawijaya.