

DAFTAR PUSTAKA

- Adelita, R., & Santoso, A. (2025). *Determinants of sustainability reporting: Evidence from basic materials sector. Jurnal Akuntansi dan Keuangan Indonesia*, 22(1), 45–60.
- Al-Hadi, A., Hasan, M. M., & Habib, A. (2021). Corporate sustainability disclosure and financial slack. *Accounting & Finance*, 61(S1), 123–156. <https://doi.org/10.1111/acfi.12611>
- Barrera, D., Gamber, C., & Green, J. (2025). Leverage AI to enhance qualitative research. *International Journal of Qualitative Methods*, 24, 1-12. <https://doi.org/10.1177/16094069241300000>
- Baroroh, N., Supriyono, R. A., & Rahmawati. (2025). The impacts of stakeholder pressure, profitability, and audit committee on sustainability report quality. *Jurnal Akuntansi Multiparadigma*, 16(1), 85–102.
- Belkhir, M., Maghyreh, A., & Awartani, B. (2021). Corporate sustainability and environmental disclosure. *Business Strategy and the Environment*, 30(8), 1–15. <https://doi.org/10.1002/bse.2842>
- Deegan, C. (2023). *Financial accounting theory* (5th ed.). McGraw-Hill Education.
- Febriani, W. A., & Pratiwi, L. (2026). Pengaruh free cash flow dan sustainability assurance terhadap kualitas pengungkapan corporate social responsibility. *Measurement: Jurnal Akuntansi*, 20(1), 1–11
- Gujarati, D. N., & Porter, D. C. (2009). *Basic econometrics* (5th ed.). McGraw-Hill.
- Hair, J. F., Black, W. C., Babin, B. J., & Anderson, R. E. (2019). *Multivariate data analysis* (8th ed.). Cengage Learning.
- Handoyo, S. (2020). The determinants of corporate social responsibility disclosure: Empirical evidence from Indonesia listed firms. *Binus Business Review*, 11(3), 1–9. <https://doi.org/10.21512/bbr.v11i3.6382>
- Harymawan, I., Nasih, M., & Salsabilla, A. (2023). Sustainability reporting and operational impact in high-profile industries. *Journal of Cleaner Production*, 380, 135148. <https://doi.org/10.1016/j.jclepro.2023.135148>
- Hidayah, N., & Raihan, R. (2024). Sustainability report disclosure of Indonesian mining companies. *Jurnal Akuntansi dan Keuangan Indonesia*, 21(2), 210–225.
- Hidayat, T. (2023). Tantangan implementasi pelaporan keberlanjutan pada sektor industri di Indonesia. *Jurnal Ekonomi dan Pembangunan*, 31(1), 22–34.
- Hidayat, T., & Febrianto, R. (2023). Social conflict and legitimacy gaps in extractive industries. *Jurnal Dinamika Akuntansi*, 15(2), 112–125.

- Ikatan Akuntan Indonesia. (2024). *Penerapan standar keberlanjutan internasional (ISSB) di Indonesia*. Ikatan Akuntan Indonesia.
- Indrianingsih, E., & Agustina, L. (2020). The effect of company size, financial performance, and corporate governance on sustainability report disclosure. *Accounting Analysis Journal*, 9(2), 108–115. <https://doi.org/10.15294/aa.v9i2.36214>
- Jasmine, A., & Machdar, N. M. (2024). Free cash flow capacity and sustainability disclosure. *Diponegoro Journal of Accounting*, 13(1), 1–12.
- Kalbuana, N., Solihin, I., Indra, S., & Aliza, P. (2022). The determinants of corporate sustainability disclosure: Evidence from Indonesia. *Cogent Business & Management*, 9(1), 2125608. <https://doi.org/10.1080/23311975.2022.2125608>
- Kumar, K., Kumari, R., Poonam, & Kumar, R. (2022). Factors influencing corporate sustainability disclosure practices. *Journal of Public Affairs*, 22(3), e2647. <https://doi.org/10.1002/pa.2647>
- Kurniawan, B., & Astuti, D. (2024). ESG violations and community trust in industrial sectors. *Jurnal Sosiologi Pedesaan*, 10(1), 20–35.
- Kusuma, I., & Anjani, N. (2024). Balancing profitability and sustainability: A holistic approach. *Jurnal Akuntansi dan Bisnis*, 24(1), 55–68.
- Lestari, P., Winarna, J., & Santosa, S. (2025). The evolution of corporate sustainability disclosure in Indonesia. *Indonesian Journal of Sustainability Accounting*, 6(1), 55–68.
- Lingkar Jateng. (2024). *Sengketa lahan dan konflik sosial PT Semen Indonesia di Rembang*.
- Media Edukasi. (2024). *Aksi protes warga Tegaldowo terhadap kebijakan litigasi korporasi*.
- Nugraha, A., & Puspitasari, E. (2023). Environmental impact and carbon emission disclosure. *Jurnal Riset Akuntansi dan Keuangan*, 11(3), 450–465.
- Nurhana, S., & Rahmawati, E. (2024). Operational intensity and environmental disclosure. *Jurnal Reviu Akuntansi dan Keuangan*, 14(2), 200–215.
- Otoritas Jasa Keuangan. (2017). *Peraturan Otoritas Jasa Keuangan Nomor 51/POJK.03/2017 tentang penerapan keuangan berkelanjutan bagi lembaga jasa keuangan, emiten, dan perusahaan publik*. OJK.
- Permata, G. I., & Fauziah, S. (2025). The influence of firm size, firm value, and company activity on sustainability disclosure. *Proceedings of Economy of Asia International Conference*, 594–605.
- Pratama, A., & Mutmainnah, S. (2024). Greenwashing and symbolic disclosure. *Journal of Accounting and Investment*, 25(2), 310–325.

- Pratama, D., & Sari, R. (2023). Kepatuhan emiten terhadap POJK 51/2017. *E-Jurnal Akuntansi Universitas Udayana*, 33(4), 980–992.
- Purwitasari, E., & Sriyono. (2025). Financial risk and sustainability disclosure. *Jurnal Akuntansi Kontemporer*, 17(1), 70–85.
- Sachs, J. D., Lafortune, G., Fuller, G., & Drumm, E. (2024). *Sustainable Development Report 2024*. Dublin University Press. <https://doi.org/10.25546/102924>
- Sari, R., & Marsono. (2023). Sustainability and SDGs investment alignment. *Jurnal Keuangan dan Perbankan*, 27(2), 150–165.
- Setiadi, B., & Wibowo, A. (2024). Readiness of Indonesian public companies for sustainability reporting. *Journal of Accounting and Public Policy*, 43(1), 107120. <https://doi.org/10.1016/j.jaccpubpol.2023.107120>
- Suharti, T., & Wardani, R. (2024). Political pressure and legitimacy in sustainability reporting. *Jurnal Akuntansi dan Auditing Indonesia*, 28(1), 15–28.
- Suwasono, H., & Prasetyo, C. S. (2023). Pengaruh diversitas pendidikan, diversitas kebangsaan, umur perusahaan, rasio aktivitas dan governance committee terhadap pengungkapan sustainability report. *Edunomika*, 7(1).
- Tyasaroja, H., & Setiawati, L. (2023). Effect of profitability and company activity on sustainability report. *International Journal of Business Management and Technology*, 7(1), 519–530.
- United Nations. (2023). *The Sustainable Development Goals Report 2023: Special edition*. United Nations.
- Wardani, D. K., & Isbanah, Y. (2023). Financial slack and CSR funding. *Jurnal Keuangan dan Perbankan*, 27(3), 400–415.
- Wijaya, A., & Santoso, B. (2024). Company activity ratio and operational efficiency. *Jurnal Manajemen Teori dan Terapan*, 17(1), 45–58.
- Wooldridge, J. M. (2025). *Introductory econometrics: A modern approach* (8th ed.). Cengage Learning.
- Zarefar, A., Yanti, H. B., & Hidayat, A. (2024). Information asymmetry and sustainability disclosure quality. *Gadjah Mada International Journal of Business*, 26(1), 88–105. <https://doi.org/10.22146/gamaijb.78901>