

DAFTAR PUSTAKA

Sumber Jurnal Ilmiah

- Alfaiz, D. R., & Aryati, T. (2019). PENGARUH TEKANAN STAKEHOLDER DAN KINERJA KEUANGAN TERHADAP KUALITAS SUSTAINABILITY REPORT DENGAN KOMITE AUDIT SEBAGAI VARIABEL MODERASI. *JURNAL AKUNTANSI DAN KEUANGAN METHODIST*, 2(2), 112–130.
- Ananzeh, H., al Shbail, M. O., al Amosh, H., Khatib, S. F. A., & Abualoush, S. H. (2023). Political connection, ownership concentration, and corporate social responsibility disclosure quality (CSR): empirical evidence from Jordan. *International Journal of Disclosure and Governance*, 20(1), 83–98. <https://doi.org/10.1057/s41310-022-00167-z>
- Anggita, M. A., Putri, T. E., & Kurniawan, A. (2019). THE EFFECT OF TAX AVOIDANCE, EARNINGS MANAGEMENT AND POLITICAL CONNECTION ON CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE: INDONESIAN MANUFACTURING COMPANIES EVIDENCE. *ACCRUALS. Accounting Research Journal of Sutaatmadja*, 3(2), 212–225. <https://doi.org/10.35310/accruals.v3i2.116>
- Anggita, Wenni., Agung Nugroho, Ari & Suhaidar. (2022). Carbon Emission Disclosure And Green Accounting Practices On The Firm Value. *Jurnal Akuntansi*, 26(3), 464–481. <https://doi.org/10.24912/ja.v26i3.1052>
- Anita & Suryani. (2021). Pengaruh Independensi Dewan Direksi, Struktur Kepemilikan Perusahaan dan Koneksi Politik Perusahaan terhadap Pengungkapan Tanggung Jawab Sosial Perusahaan . *Conference on Management, Business, Innovation, Education and Social Science*, 1(1), 1769–1778.
- Arrokhman, D. B. K., & Siswanto, S. (2021). Pengaruh Tekanan Lingkungan, Tekanan Pemegang Saham, dan Ukuran Perusahaan terhadap Kualitas Sustainability Reporting. *E-Jurnal Akuntansi*, 31(12), 3162. <https://doi.org/10.24843/EJA.2021.v31.i12.p10>
- Astari, A., Saraswati, E., & Purwanti, L. (2020). The Role of Corporate Governance as a Moderating Variable on Earnings Management and Carbon Emission Disclosure. *Jurnal Dinamika Akuntansi Dan Bisnis*, 7(1), 69–86. <https://doi.org/10.24815/jdab.v7i1.15402>

- Aviyanti, R. D., Devi, H. P., Amah, N., Andriani, D. N., & Widiastuti, P. W. (2022). Pengaruh Tata Kelola, Koneksi Politik, dan Kompensasi Dewan Direksi Terhadap Pengungkapan Tanggung Jawab Sosial. *INVENTORY: JURNAL AKUNTANSI*, 6(2), 103. <https://doi.org/10.25273/inventory.v6i2.14244>
- Bae Choi, B., Lee, D., & Psaros, J. (2013). An analysis of Australian company carbon emission disclosures. *Pacific Accounting Review*, 25(1), 58–79. <https://doi.org/10.1108/01140581311318968>
- Bahriansyah, R. I., & Lestari Ginting, Y. (2022). Pengungkapan Emisi Karbon Terhadap Nilai Perusahaan dengan Media Exposure Sebagai Variabel Moderasi. *Jurnal Riset Akuntansi & Perpajakan (JRAP)*, 9(02), 249–260. <https://doi.org/10.35838/jrap.2022.009.02.21>
- Bandiyono, A. (2020). The Effect of Good Corporate Governance and Political Connection on Value Firm. *Jurnal Akuntansi*, 23(3), 333–348. <https://doi.org/10.24912/ja.v23i3.599>
- Bischoff, K. (2021). A study on the perceived strength of sustainable entrepreneurial ecosystems on the dimensions of stakeholder theory and culture. *Small Business Economics*, 56(3), 1121–1140. <https://doi.org/10.1007/s11187-019-00257-3>
- Cailou, J., Fuyu, Z., & Chong, W. (2021). Environmental information disclosure, political connections and innovation in high-polluting enterprises. *Science of The Total Environment*, 764. <https://doi.org/10.1016/j.scitotenv.2020.144248>
- Crossley, R. M., Elmagrhi, M. H., & Ntim, C. G. (2021). Sustainability and legitimacy theory: The case of sustainable social and environmental practices of small and medium-sized enterprises. *Business Strategy and the Environment*, 30(8), 3740–3762. <https://doi.org/10.1002/bse.2837>
- Deegan, C. M. (2019). Legitimacy theory. *Accounting, Auditing & Accountability Journal*, 32(8), 2307–2329. <https://doi.org/10.1108/AAAJ-08-2018-3638>
- Dicko, S., Khemakhem, H., & Zogning, F. (2020). Political connections and voluntary disclosure: the case of Canadian listed companies. *Journal of Management and Governance*, 24(2), 481–506. <https://doi.org/10.1007/s10997-019-09471-3>
- Djony Saputro, Derdjo., Gunawan, Sonivia., & Zulkarnain, Z. (2022). Pengaruh Tekanan Stakeholder terhadap Transparansi Laporan Keberlanjutan. *Jurnal Ilmiah Akuntansi Dan Finansial Indonesia*, 5(2), 1–16. <https://doi.org/10.31629/jiafi.v5i2.4202>

- Dmytriyeu, S. D., Freeman, R. E., & Hörisch, J. (2021). The Relationship between Stakeholder Theory and Corporate Social Responsibility: Differences, Similarities, and Implications for Social Issues in Management. *Journal of Management Studies*, 58(6), 1441–1470. <https://doi.org/10.1111/joms.12684>
- Faccio, M. (2002). Politically-Connected Firms: Can They Squeeze the State? *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.305099>
- Fernandez-Feijoo, B., Romero, S., & Ruiz, S. (2014). Effect of Stakeholders' Pressure on Transparency of Sustainability Reports within the GRI Framework. *Journal of Business Ethics*, 122(1), 53–63. <https://doi.org/10.1007/s10551-013-1748-5>
- Fitriyani Wardiman, R., & Muid, D. (2023). The Influence of Social Pressure, Market Pressure, Shareholder Pressure and The Reputation of Public Accounting Firms on Carbon Emission Disclosure. *Jurnal Manajemen Bisnis*, 10(1), 84-97. <https://doi.org/10.33096/jmb.v10i1.482>
- Freudenreich, B., Lüdeke-Freund, F., & Schaltegger, S. (2020). A Stakeholder Theory Perspective on Business Models: Value Creation for Sustainability. *Journal of Business Ethics*, 166(1), 3–18. <https://doi.org/10.1007/s10551-019-04112-z>
- Hamudiana, A., & Achmad, T. (2017). PENGARUH TEKANAN STAKEHOLDER TERHADAP TRANSPARANSI LAPORAN KEBERLANJUTAN PERUSAHAAN-PERUSAHAAN DI INDONESIA. *Diponegoro Journal of Accounting*, 6(4), 226-236. <https://ejournal3.undip.ac.id/index.php/accounting/article/view/18676>
- Hörisch, J., Schaltegger, S., & Freeman, R. E. (2020). Integrating stakeholder theory and sustainability accounting: A conceptual synthesis. *Journal of Cleaner Production*, 275. <https://doi.org/10.1016/j.jclepro.2020.124097>
<https://doi.org/10.33096/jmb.v10i1.482>
- Juwono, S., & Mayangsari, S. (2022). Pengaruh Koneksi Politik, Kepemilikan Keluarga Dan Ukuran Perusahaan Terhadap Pengungkapan CSR Perusahaan. *Jurnal Akuntansi Trisakti*, 9(1), 1–26. <https://doi.org/10.25105/jat.v9i1.10357>
- Lee, S. P., & Isa, M. (2020). Environmental, Social and Governance (ESG) Practices and Performance in Shariah Firms: Agency or Stakeholder Theory? *Asian Academy of Management Journal of Accounting and Finance*, 16(1), 1–34. <https://doi.org/10.21315/aamjaf2020.16.1.1>

- Lulu, C. L. (2021). STAKEHOLDER PRESSURE AND THE QUALITY OF SUSTAINABILITY REPORT: EVIDENCE FROM INDONESIA. *JOURNAL OF ACCOUNTING, ENTREPRENEURSHIP AND FINANCIAL TECHNOLOGY (JAEF)*, 2(1), 53–72. <https://doi.org/10.37715/jaef.v2i1.1864>
- Maharani, D. A., Arofah, A. A., Fatimah, I. S., & Latifah, T. (2022). Ukuran Perusahaan Memoderasi Pengaruh Sensitivitas Industri Dan Profitabilitas Terhadap Pengungkapan Emisi Karbon. *Jurnal Ilmiah Akuntansi Kesatuan*, 10(3), 541–550. <https://doi.org/10.37641/jiakes.v10i3.1482>
- Meutia, I., Kartasari, S. F., & Yaacob, Z. (2022). Stakeholder or Legitimacy Theory? The Rationale behind a Company's Materiality Analysis: Evidence from Indonesia. *Sustainability*, 14(13), 7763. <https://doi.org/10.3390/su14137763>
- Muttakin, M. B., Mihret, D. G., & Khan, A. (2018). Corporate political connection and corporate social responsibility disclosures. *Accounting, Auditing & Accountability Journal*, 31(2), 725–744. <https://doi.org/10.1108/AAAJ-06-2015-2078>
- Ngatimin. Suropto & Rosini, Fin. (2023). Pengaruh Departemen Corporate Sosial Responsibility, Operasi Internasional, Konsentrasi Kepemilikan dan Umur Aset Terhadap Pengungkapan Emisi Karbon Pada Emiten Pertambangan Di Bursa Efek Indonesia. *Jurnal Akuntansi dan Bisnis Indonesia*, 4(2), 91-104.
- Nugrahanti, Y. W. (2021). Do Political Connection and Corporate Governance Mechanism Increase Corporate Social Responsibility Disclosure? *International Journal of Applied Business Research*, 3(2), 28–46. <https://doi.org/10.35313/ijabr.v3i2.147>
- Nugrahanti, Y., & Debbie Natasya. (2023). Apakah Koneksi Politik Mempengaruhi Pengungkapan Lingkungan? *Jurnal Akademi Akuntansi*, 6(4), 581–594. <https://doi.org/10.22219/jaa.v6i4.27479>
- Putri, N. A., & NR, E. (2023). Pengaruh Tekanan Karyawan, Tekanan Pemegang Saham dan Gender Diversity terhadap Kualitas Sustainability Report. *JURNAL EKSPLORASI AKUNTANSI*, 5(4), 1478–1496. <https://doi.org/10.24036/jea.v5i4.1019>
- Putri, R. D., Pratama, F., & Muslih, M. (2022). PENGARUH STAKEHOLDER PRESSURE DAN DEWAN KOMISARIS INDEPENDEN TERHADAP KUALITAS SUSTAINABILITY REPORT. *E-Jurnal Ekonomi Dan Bisnis Universitas Udayana*, 11(4), 432. <https://doi.org/10.24843/EEB.2022.v11.i04.p05>

- Qisthi, F., & Fitri, M. (2021). PENGARUH KETERLIBATAN PEMANGKU KEPENTINGAN TERHADAP PENGUNGKAPAN LAPORAN KEBERLANJUTAN BERDASARKAN GLOBAL REPORTING INITIATIVE (GRI) G4. *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi*, 5(4), 469–484. <https://doi.org/10.24815/jimeka.v5i4.16042>
- Rauf, F., Voinea, C. L., Naveed, K., & Fratostiteanu, C. (2021). CSR Disclosure: Effects of Political Ties, Executive Turnover and Shareholder Equity. Evidence from China. *Sustainability*, 13(7), 3623. <https://doi.org/10.3390/su13073623>
- Restuti, M. D. (2019). Pilihan Auditor pada Perusahaan dengan Koneksi Politik. *Perspektif Akuntansi*, 2(2), 109–119. <https://doi.org/10.24246/persi.v2i2.p109-119>
- Rudyanto, A., & Veronica Siregar, S. (2018). The effect of stakeholder pressure and corporate governance on the sustainability report quality. *International Journal of Ethics and Systems*, 34(2), 233–249. <https://doi.org/10.1108/IJOES-05-2017-0071>
- Safutri, D., Mukhzarudfa, M., & Tiswiyanti, W. (2023). Pengaruh Pengungkapan Emisi Karbon, Tata Kelola Perusahaan dan Kinerja Keuangan: Studi Di Indonesia. *Jurnal Akademi Akuntansi*, 6(2), 273–293. <https://doi.org/10.22219/jaa.v6i2.25065>
- SARASWATI, E., SAGITAPUTRI, A., & RAHADIAN, Y. (2020). Political Connections and CSR Disclosures in Indonesia. *The Journal of Asian Finance, Economics and Business*, 7(11), 1097–1104. <https://doi.org/10.13106/jafeb.2020.vol7.no11.1097>
- Sari, C. W., Sudana, I. P., Ratnadi, N. M. D., & Rasmini, N. K. (2022). Stakeholder pressure and environmental performance of manufacturing companies on the Indonesian stock exchange. *Linguistics and Culture Review*, 6, 893–903. <https://doi.org/10.21744/lingcure.v6nS1.2187>
- Schaltegger, S., Hörisch, J., & Freeman, R. E. (2019). Business Cases for Sustainability: A Stakeholder Theory Perspective. *Organization & Environment*, 32(3), 191–212. <https://doi.org/10.1177/1086026617722882>
- Shaza Janang, Joanne., Joseph, Corina., & Said, Roshima. (2020). Corporate Governance and Corporate Social Responsibility Society Disclosure: The Application of Legitimacy Theory. *International Journal of Business and Society*, 21(2), 660–678. <https://doi.org/10.33736/ijbs.3281.2020>
- Silvana, S., & Khomsyiah, K. (2023). PENGARUH STAKEHOLDER PRESSURE DAN KINERJA KEUANGAN PERUSAHAAN TERHADAP

SUSTAINABILITY REPORT QUALITY. *Journal of Mandalika Literature*, 4(1), 271–285. <https://doi.org/10.36312/jml.v4i1.1600>

Solikhah, B., Yulianto, A., & Suryarini, T. (2020). Legitimacy Theory Perspective on the Quality of Carbon Emission Disclosure: Case Study on Manufacturing Companies in Indonesia Stock Exchange. *IOP Conference Series: Earth and Environmental Science*, 448(1). <https://doi.org/10.1088/1755-1315/448/1/012063>

Sriningsih, S., & Wahyuningrum, I. F. S. (2022). Pengaruh Comprehensive Stakeholder Pressure dan Good Corporate Governance terhadap Kualitas Sustainability Report. *Owner*, 6(1), 813–827. <https://doi.org/10.33395/owner.v6i1.680>

Suharyani, R. (2019). PENGARUH TEKANAN STAKEHOLDER DAN CORPORATE GOVERNANCE TERHADAP KUALITAS SUSTAINABILITY REPORT. *Jurnal Akademi Akuntansi*, 2(1), 71–92. <https://doi.org/10.22219/jaa.v2i1.8356>

Susanto, Y. K., & Joshua, D. (2019). PENGARUH TATA KELOLA PERUSAHAAN DAN KARAKTERISTIK PERUSAHAAN TERHADAP PENGUNGKAPAN TANGGUNG JAWAB SOSIAL PERUSAHAAN. *EKUITAS Jurnal Ekonomi Dan Keuangan*, 2(4), 572–590. <https://doi.org/10.24034/j25485024.y2018.v2.i4.4036>

Tian, M., Xu, G., & Zhang, L. (2019). Does environmental inspection led by central government undermine Chinese heavy-polluting firms' stock value? The buffer role of political connection. *Journal of Cleaner Production*, 236. <https://doi.org/10.1016/j.jclepro.2019.117695>

Tihanyi, L., Aguilera, R. v., Heugens, P., van Essen, M., Sauerwald, S., Duran, P., & Turtorea, R. (2019). State Ownership and Political Connections. *Journal of Management*, 45(6), 2293–2321. <https://doi.org/10.1177/0149206318822113>

Wallad, J. R., & Darniaty, W. A. (2023). PENGARUH KONEKSI POLITIK, KEPEMILIKAN PEMERINTAH, PROFITABILITAS, DAN LEVERAGE TERHADAP KUALITAS LAPORAN KEBERLANJUTAN PADA BUMN INDONESIA. *Jurnal of Accounting, Management, And Islamic Economics*, 1(1), 23–38.

Wardah, A. M., & Nugrahaningsih, P. (2020). Analisis Pengaruh Koneksi Politik dan Corporate Governance Terhadap Pengungkapan Corporate Social Responsibility (CSR) Industri Perbankan Indonesia. *Jurnal Akuntansi Dan Manajemen Mutiara Madani*, 8(2), 134-156.

- Wardhani, R. K., & Kawedar, W. (2019). FAKTOR-FAKTOR YANG MEMPENGARUHI PENGUNGKAPAN EMISI KARBON DAN REAKSI SAHAM PADA PERUSAHAAN MANUFAKTUR DI INDONESIA. *DIPONEGORO JOURNAL OF ACCOUNTING*, 8(2), 1–11. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Wenlong, W., Zhanming, J., & Jiao, J. (2015). The Effect of Political Connections on Corporate Environmental Social Responsibility: *Large Sample Evidence from China*. <https://doi.org/10.2991/iea-15.2015.158>
- Wicasono, Bambang., S. Djoko. H, S. (2021). POLITICAL CONNECTION DAN PENGUNGKAPAN AIR DI INDONESIA. *Jurnal MONEX*, 10(1), 44–54.
- Wong, W.Y., & Hooy, C.W. (2018). Do types of political connection affect firm performance differently? *Pacific-Basin Finance Journal*, 51, 297–317. <https://doi.org/10.1016/j.pacfin.2018.08.009>
- Wu, B., Fang, H., Jacoby, G., Li, G., & Wu, Z. (2022). Environmental regulations and innovation for sustainability? Moderating effect of political connections. *Emerging Markets Review*, 50. <https://doi.org/10.1016/j.ememar.2021.100835>
- Yuliandhari, W. S., & Angraini, P. A. (2022). Pengaruh Media Exposure, Koneksi Politik, dan Pertumbuhan Perusahaan terhadap Pengungkapan Tanggung Jawab Sosial Perusahaan. *Jurnal Mirai Management*, 7(3), 43–55. <https://doi.org/10.37531/mirai.v7i3.2608>
- Yuliandhari, W. S., Asalam, A. G., & Sinatrya, M. V. (2022). Pengaruh Tekanan Pemegang Saham dan Umur Perusahaan terhadap Kualitas Sustainability Report. *Owner*, 7(1), 488–497. <https://doi.org/10.33395/owner.v7i1.1207>

Sumber Buku

- Firdaus, Muhammad. (2018). *Ekonometrika : Suatu Pendekatan Aplikatif*. Jakarta : Bumi Aksara
- Ghozali, Imam. (2018). *Aplikasi Analisis Multivariate Dengan Progam IBM SPSS 25 (9th ed)*. Semarang : Badan Penerbit Universitas Diponegoro.
- Harymawan, Iman & Ayuningtyan, Eka. S. (2020). *Koneksi Politik Dalam Bisnis : Variabel dan Pengukuran*. Surabaya : Airlangga University Press.
- Sugiyono. (2021). *Statistika Untuk Penelitian*. Bandung : Alfabeta.
- Sugiyono. (2022). *Metode Penelitian Kuantitatif*. Bandung : Alfabeta.

Sujarweni, V.Wiratna. (2021). *Metodologi Penelitian Bisnis dan Ekonomi*. Yogyakarta : Pustakabarupress.

Sumber Peraturan / Laporan

Global Reporting Initiative. (2016). *GRI 305: Emisi 2016*. GRI. Amsterdam.

GRI. (2013). *GRI G4 : Pedoman Pelaporan Keberlanjutan*. GRI. Amsterdam.

Menteri Lingkungan Hidup dan Kehutanan Republik Indonesia. (2022). *Peraturan Menteri Lingkungan Hidup Dan Kehutanan Republik Indonesia Nomor 21 Tahun 2022*. Jakarta.

Otoritas Jasa Keuangan. (2017). *Peraturan OJK Nomor 51/ POJK. 03/ 2017*. Lembaran Negara RI Tahun 2017 Nomor 169. Jakarta.

Sumber Internet

Carbon Disclosure Project. (2022). *Akselerasi Aksi dan Kontribusi Sektor Swasta Dalam Pencapaian Tujuan Pembangunan Berkelanjutan*. Diakses Pada 23 Februari 2024. Tersedia di <https://www.cdp.net/en/reports/downloads/6693>

Katadata Insight Center. (2022). *Katadata Corporate Sustainability Index : Summary Report*. Diakses Pada 23 Februari 2024. Tersedia di <https://databoks.katadata.co.id/publikasi/2022/08/23/katadata-corporate-sustainability-index>

Siaran pers no S.302 / HUMAS / PP / HMS. 3 / 4 / 2016. (2016). Diakses tanggal 28 Agustus 2023. Tersedia pada https://ppid.menlhk.go.id/siaran_pers/browse/298

United Nation Environment Programme. (2022). *Emission Gap Report 2022 : The Closing Window – Climate Crisis Calls For Rapid Information of Societies*. Diakses pada 30 Agustus 2023. Tersedia di <https://www.unep.org/emissions-gap-report-2022>

