

---

## REFERENCES

Agustina, I., & Tarigan, J. (2014). Analisa Perbedaan Kinerja Keuangan Profitability Ratio Perusahaan Partisipan Indonesia Sustainability Reporting Award (ISRA) 2009-2011. *Sustainability Reporting*.

Baltagi, B. H. (2014). *Panel Data Methods*.

Blomquist, C., & Deegan, C. (2000). Stakeholder influence on corporate reporting: An exploration of the interaction between the World Wide Fund for Nature and the Australian minerals industry.

Brockett, A., & Rezaee, Z. (2012). *Corporate Sustainability*. New Jersey: John Wiley & Sons, Inc.

Deloitte. (2011). *CDP Water Disclosure Global Report 2011*. Denver, Colorado: Deloitte.

Ebrahimi, M., & Chadegani, A. A. (2011). The Relationship between Earnings, Dividend, Stock Price and Stock Returns : Evidence from Iranian Companies.

Elkington, J. (1998). *Cannibals with Forks*. Paris: HEC Paris.

Endri, D. (2014). *Model Regresi Panel Data dan Aplikasi Eviews*.

EY, & GreenBiz. (2013). *2013 Six Growing Trends in Corporate Sustainability*. Ernst and Young.

Ghozali, I. (2011). *Aplikasi Analisis Multivariate dengan Program IBM SPSS19*. Semarang: Badan Penerbit Universitas Diponegoro.

Godfrey, J., Hodgson, A., Tarca, A., Hamilton, J., & Holmes, S. (2010). *Accounting Theory*. Milton: John Wiley & Sons Australia, Ltd.

GRI. (2002). *Sustainability Reporting Guidelines*. Boston: Global Reporting Initiative.

Guthrie, J., & Parker, L. (1990). Corporate Social Disclosure Practice: A Comparative International Analysis. In *Advances in Public Interest Accounting Vol. 4* (pp. 159-176).

Heyden, Y. V., Nijhuis, A., Smeyers-Verbeke, J., Vandeginste, B., & Massart, D. (2006). Guidance for Robustness/Ruggedness Tests in Method Validation.

Hubbard, G. (2009). *Outsight Insight Beyond Accounting*. Adelaide: ICAEW : Institute of Chartered Accountant in England and Wales.

Laan, S. v. (2009). The Role of Theory in Explaining Motivation for Corporate Social Disclosure: Voluntary Disclosures vs.'Solicited' Disclosures. 19.

Lindblom, C. (1994). Disclosure, The Implications of Organizational Legitimacy for Corporate Social Performance and. *Critical Perspective on Accounting Conference*. New York.

Makori, D. M., & Jagongo, A. (2013). *Environmental Accounting and Firm Profitability : An Empirical Analysis of Selected Firms Listed in Bombay Stock Exchange, India*.

McGlade, J. (2012). *Measuring Water Use in Green Economy*. Milan: UNEP.

Miller, P. (1994). *Accounting as a Social and Institutional Practice*. Cambridge: Cambridge University Press.

Molden, D., & Sakthivadivel, R. (2010). Water accounting to Assess Use and Productivity of Water. *Water Accounting*.

Morikawa, M., Morrison, J., & Gleick, P. (2007). *Corporate Reporting on Water: A Review of Eleven Global Industries*.

Morrison, J., Schulte, P., & Schenck, R. (2010). *Corporate Water Accounting : an Analysis of Methods and Tools for Measuring Water Use and its Impact*. Oakland: Pacific Institute.

Nugroho, M. A. (2011, 4 30). *Validity, Reliability, and Classical Assumption*.

Retrieved from staff.uny.ac.id:

<http://staff.uny.ac.id/sites/default/files/pendidikan/Mahendra%20Adhi%20Nugroho,%20SE,%20M.Sc/meeting-12-Validity-reliability-and-classical-assumptions.pdf>

O'Donovan, G. (2000). Legitimacy Theory as an Explanation for Corporate Environmental Disclosures.

PAIB. (2006). *Why Sustainability Counts for Professional Accountants in Business*. New York: IFAC : International Federal of Accountants.

Picker, R., Leo, K., Loftus, J., Wise, V., Clark, K., & Alfredson, K. (2013). *International Financial Standard Reporting*. Milton: John Wiley & Sons Australia, Ltd.

Ratnasari, N. P., Kencana, I. P., & Ghandiadi, G. (2014). Aplikasi Regresi Data Panel dengan Pendekatan Fixed Effect Model (Studi Kasus: PT PLN Gianyar).

Ratnatunga, J., & Jones, S. (2012). A Methodology to Rank the Quality and Comprehensiveness of Sustainability Information Provided in Publicly Listed Company Reports.

Saha, A. K., & Akter, S. (2010). Relationship between Environmental Reporting in Corporate Annual Reports and Corporate Profitability in Bangladesh. *Environmetal Report*.

Schulte, P., Morrison, J., Woodward, S., Anderson, J., Calandro, T., Howell, S., & Stonefield, L. (2014). *Bridging Concerns with Action: Are U.S*

---

*Companies Prepared for Loomed Water Challenges*. Washington DC: VOX Global.

Singh, D. J., & Yadav, D. P. (2010). Return on Capital Employed : A tool for analyzing profitability of companies. *Financial Analysis*, 12.

Suchman, M. C. (1995). Managing Legitimacy : Strategic and Institutional Approaches. 574.

Todea, N., Stanciu, I. C., & Joldos, A. M. (2010). Environmental Accounting - A Tool Used by the Entity for Determining Environment Costs. *Environmental Accounting*.

Tregidga, H., Milne, M., & Kearins, K. (2007). Organizational Legitimacy and Social and Environmental Reporting Research: The Potential of Discourse Analysis.

Vesty, G. (2011). *The Influence and Impact of Sustainability Issues on Capital Investment Decisions*. Southbank: CPA Australia.

Wild, J. J., Subramanya, K., & Halsey, R. F. (2003). *Financial Statement Analysis*. New York: McGraw-Hill.

SWISS GERMAN UNIVERSITY