

DAFTAR PUSTAKA

- Abbas, A. F., & Khatib, S. F. A. (2025). Introduction to Sustainability Assurance. In *Navigating Trust in Sustainability Reporting and Assurance* (pp. 1–30). IGI Global. <https://doi.org/10.4018/979-8-3373-0117-4.ch001>
- Alkhataybeh, I. A., Hadid, W., Chen, L., & Helfaya, A. (2025). Sustainability Reporting and External Assurance: Evidence From UK Listed Firms. *Business Strategy and the Environment*, 1684–1711. <https://doi.org/10.1002/bse.70233>
- Arena, M., Azzone, G., Piantoni, G., Tabarelli De Fatis, B. I., & Wang, M. (2025). ESG Rating Disagreement and Sustainability Reporting: The Role of Reporting Standards and Assurance Practices. *Corporate Social Responsibility and Environmental Management*, 32(4), 5446–5468. <https://doi.org/10.1002/csr.3241>
- Bloomberg L.P. (2026). Annual data on Environmental Disclosure Score and BESG Environmental Pillar Score for firms that were listed in Indonesia energy sector from 2021 to 2024. In *Bloomberg Database*. Bloomberg database.
- de Silva Lokuwaduge, C. S., & De Silva, K. M. (2022). ESG Risk Disclosure and the Risk of Green Washing. *Australasian Business, Accounting and Finance Journal*, 16(1), 146–159. <https://doi.org/10.14453/aabfj.v16i1.10>
- Delmas, M. A., & Burbano, V. C. (2011). The Drivers of Greenwashing. *California Management Review*, 54(1), 64–87. <https://doi.org/10.1525/cmr.2011.54.1.64>
- Dowling, J., & Pfeffer, J. (1975). Organizational Legitimacy: Social Values and Organizational Behavior. *The Pacific Sociological Review*, 18(1), 122–136. <https://doi.org/10.2307/1388226>
- Elaigwu, M., Abdulmalik, S. O., & Talab, H. R. (2024). Corporate integrity, external assurance and sustainability reporting quality: evidence from the Malaysian public listed companies. *Asia-Pacific Journal of Business Administration*, 16(2), 410–440. <https://doi.org/10.1108/APJBA-07-2021-0307>
- Free, C., Jones, S., & Tremblay, M.-S. (2025). Greenwashing and sustainability assurance: a review and call for future research. *Journal of Accounting Literature*, 47(4), 739–764. <https://doi.org/10.1108/JAL-11-2023-0201>
- Ghozali, I. (2021). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 26* (10th ed.). Badan Penerbit Universitas Diponegoro.
- Ghozali, I., & Ratmono, D. (2017). *Analisis Multivariat dan Ekonometrika* (2nd ed.). Badan Penerbit Universitas Diponegoro.

- GRI. (2022). *The GRI Standards A Guide for Policy Makers*.
- Gujarati, D. N. (2003). *Basic Econometrics* (4th ed.). McGraw Hill.
- Harindahyani, S., & Agustia, D. (2022). The assurance providers' role in improving the independent assurance statement quality on sustainability reporting. *Accounting Research Journal*, 36(1), 37–54. <https://doi.org/10.1108/ARJ-01-2021-0024>
- Hayes, A. F. (2005). *Statistical Methods for Communication Science*. Lawrence Erlbaum Associates. <https://doi.org/10.4324/9781410613707>
- IAASB. (2013). *International Standard on Assurance Engagements (ISAE) 3000: Assurance engagements other than audits or reviews of historical financial information*. International Federation of Accountants.
- Kheireddine, H., Lacombe, I., & Jarboui, A. (2024). The moderating effect of environmental performance on the relationship between sustainability assurance quality and firm value: a simultaneous equations approach. *Benchmarking: An International Journal*, 31(10), 3690–3722. <https://doi.org/10.1108/BIJ-06-2022-0389>
- KPMG. (2024). *The Move to Mandatory Reporting: Survey of Sustainability Reporting 2024*.
- Li, W., Li, W., Seppänen, V., & Koivumäki, T. (2022). Effects of greenwashing on financial performance: Moderation through local environmental regulation and media coverage. *Business Strategy and the Environment*, 32(1), 820–841. <https://doi.org/10.1002/bse.3177>
- Liu, Y., Li, W., Wang, L., & Meng, Q. (2023). Why greenwashing occurs and what happens afterwards? A systematic literature review and future research agenda. *Environmental Science and Pollution Research*, 30(56), 118102–118116. <https://doi.org/10.1007/s11356-023-30571-z>
- Lyon, T. P., & Montgomery, A. W. (2015). The Means and End of Greenwash. *Organization & Environment*, 28(2), 223–249. <https://doi.org/10.1177/1086026615575332>
- Mayegun, K. O., & Nwanevu, C. (2025). Harnessing Big Data and AI to Revolutionize Sustainability Accounting and Integrated Corporate Financial Reporting. *International Journal of Computer Applications Technology and Research*, 111–128. <https://doi.org/10.7753/IJCATR1406.1008>
- Mutmainah, S., Prastiwi, A., & Sari, L. (2025). Does Sustainability Rating Really Matter? *Akurasi: Jurnal Studi Akuntansi Dan Keuangan*, 8(1), 189–208. <https://doi.org/10.29303/akurasi.v8i1.700>

- Nguyen, T. H., Abu Afifa, M. M., Nguyen, L. T. Le, Tran, T. H. T., & Dao, N. T. (2025). Sustainability report quality with moderating impact of carbon emissions index: evidence from ASEAN region. *Pacific Accounting Review*, 1–25. <https://doi.org/10.1108/PAR-09-2024-0228>
- Obeng, V. A., Farooq, M. B., Miglani, S., & Jalali, F. (2025). Sustainability assurance quality and board gender diversity: moderating role of assurance level and provider type on the extent of assurance procedures. *Journal of Accounting & Organizational Change*, 21(7), 90–117. <https://doi.org/10.1108/JAOC-07-2024-0214>
- Peraturan Otoritas Jasa Keuangan Nomor 51/POJK.03/2017 (2017).
- Pizzi, S., Venturelli, A., & Caputo, F. (2024). Restoring trust in sustainability reporting: the enabling role of the external assurance. *Current Opinion in Environmental Sustainability*, 68, 1–6. <https://doi.org/10.1016/j.cosust.2024.101437>
- Rizal, M. R., & Firmansyah, A. (2025). Menelusuri Pengungkapan GRI 413 dalam Laporan Keberlanjutan Perusahaan Tambang Batubara di Indonesia. *JURNALKU*, 5(2), 161–172.
- Ruiz-Blanco, S., Romero, S., & Fernandez-Feijoo, B. (2022). Green, blue or black, but washing—What company characteristics determine greenwashing? *Environment, Development and Sustainability*, 24(3), 4024–4045. <https://doi.org/10.1007/s10668-021-01602-x>
- Sari, R., & Muslim, M. (2024). Corporate Transparency and Environmental Reporting: Trends and Benefits. *Amkop Management Accounting Review (AMAR)*, 4(1), 1–18. <https://doi.org/10.37531/amar.v4i1.1448>
- Shah Hosseini, N., Yalfani, A., & Khosravani, A. (2025). The Role of Financial Reporting Quality in Reducing Information Asymmetry and Improving Investment Efficiency in Listed Companies. *Business, Marketing, and Finance Open*, 1–8. <https://doi.org/10.61838/bmfopen.320>
- Siddique, M. A., Karim, S., Haque, M. R., & Mia, P. (2025). The truth behind sustainability claims: Examining carbon risk, ESG disclosures, and greenwashing. *International Review of Financial Analysis*, 109, 1–18. <https://doi.org/10.1016/j.irfa.2025.104735>
- Suchman, M. C. (1995). Managing Legitimacy: Strategic and Institutional Approaches. *Academy of Management Review*, 20(3), 571–610. <https://doi.org/10.5465/amr.1995.9508080331>
- Sugiyono. (2022). *Metode Penelitian Bisnis: Pendekatan Kuantitatif, Kualitatif, Kombinasi dan R&D*. Alfabeta.

- Suhardjo, I., Akroyd, C., & Suparman, M. (2025). Sustainability performance and reporting in Indonesian listed companies. *Pacific Accounting Review*, 37(4), 525–550. <https://doi.org/10.1108/PAR-11-2024-0308>
- Surat Edaran Otoritas Jasa Keuangan Nomor 16/SEOJK.04/2021 (2021).
- Venter, E. R., & van Eck, L. (2021). Research on extended external reporting assurance: Trends, themes, and opportunities. *Journal of International Financial Management & Accounting*, 32(1), 63–103. <https://doi.org/10.1111/jifm.12125>
- Yan, M., Jia, F., Chen, L., & Yan, F. (2022). Assurance process for sustainability reporting: Towards a conceptual framework. *Journal of Cleaner Production*, 377, 1–53. <https://doi.org/10.1016/j.jclepro.2022.134156>
- Yu, E. P., Luu, B. Van, & Chen, C. H. (2020). Greenwashing in environmental, social and governance disclosures. *Research in International Business and Finance*, 52, 1–67. <https://doi.org/10.1016/j.ribaf.2020.101192>
- Zervoudi, E. K., Moschos, N., & Christopoulos, A. G. (2025). From the Corporate Social Responsibility (CSR) and the Environmental, Social and Governance (ESG) Criteria to the Greenwashing Phenomenon: A Comprehensive Literature Review About the Causes, Consequences and Solutions of the Phenomenon with Specific Case Studies. *Sustainability*, 17(5), 1–26. <https://doi.org/10.3390/su17052222>