

## DAFTAR PUSTAKA

- Adhariani, D., & de Villiers, C. (2018). Integrated reporting: perspectives of corporate report preparers and other stakeholders. *Sustainability Accounting, Management and Policy Journal*.
- Ahman, L., & Sohn, S. H. (2020, July 01). Impact of Intellectual Capital on Firm Performance and Market to Book Value - An analysis of the extended VAICTM model on Swedish listed firms within the healthcare sector. *MSc in Accounting and Financial Management*.
- Akerlof, G. (1970). THE MARKET FOR "LEMONS": QUALITY UNCERTAINTY AND THE MARKET MECHANISM. *Quarterly Journal of Economics*.
- Baboukardos, D., & Rimmel, G. (2016, August). Value relevance of accounting information under an integrated reporting approach: A research note. *Elsevier*.
- Barth, M., Cahan, S., Chen, L., & Venter, E. (2017, August 24). The economic consequences associated with integrated report quality: Capital market and real effects. *Accounting, Organizations and Society*.
- Beyer, A., Cohen, D., Lys, T., & Walther, B. (2010, December). The financial reporting environment: Review of the recent literature. *Journal of Accounting and Economics*.
- Biljmakers, L. (2018). The influence of Integrated Reporting on Firm Value An Application to the European Banking industry. *Amsterdam Business School*.
- Binus University Faculty of Economics and Communications. (2017, December 21). *Integrated Reporting: Inovasi Paradigma Baru Bagi Pelaporan Kinerja Perusahaan*. Retrieved from <https://accounting.binus.ac.id/2017/12/21/integrated-reporting-inovasi-paradigma-baru-bagi-pelaporan-kinerja-perusahaan/>
- Bliss, M., & Gul, F. (2012, January 11). Political connection and cost of debt: Some Malaysian evidence. *Journal Banking and Finance*.
- Bonsall, S., & Miller, B. (2016, November 26). The Impact of Narrative Disclosure Readability on Bond Ratings and the Cost of Debt Capital. *Review of Accounting Studies, Forthcoming*.
- Bose, S., Ali, M. J., Shams, S., & Mihret, D. (2021). COVID-19 impact, sustainability performance and firm value: international evidence. *Accounting And Finance*.
- Brigham, E., & Houston, J. (2001). *Manajemen Keuangan* (10th Edition ed.). Jakarta: Erlangga.
- Brigham, E., & Houston, J. (n.d.). *Fundamentals of Financial Management* (14th Edition ed.).
- Chen, M.-C., Cheng, S.-J., & Hwang, Y. (2005). An empirical investigation of the relationship between intellectual capital and firms' market value and financial performance. *Journal of Intellectual Capital*.
- Chen, S., Yao, T., Yu, T., & Zhang, T. (2008, April). Asset Growth and Stock Returns: Evidence from the Pacific-Basin Markets.
- Churet, C., & Eccles, R. (2014, April 7). Integrated Reporting, Quality of Management, and Financial Performance. *Journal of Applied Corporate Finance*.
- Cohen, L., & Lou, D. (2016, April 19). Complicated Firms. *AFA 2011 Denver Meetings Paper*.
- Colvert, K. (2016). *Integrated reporting: the view from Asia*. (Ninehills Media Limited) Retrieved from The Hong Kong Institute of Chtered Secretaries: <http://csj.hkics.org.hk/site/2016/05/13/integrated-reporting-the-view-from-asia/>
- Constantinou, G., Karali, A., & Papanastasopoulos, G. (2017). Asset growth and the cross section of stock returns: evidence from Greek listed firms. *Management Decision*.

- Dewi Yulfaida, Z. (2012). PENGARUH SIZE, PROFITABILITAS, PROFILE, LEVERAGE DAN UKURAN DEWAN KOMISARIS TERHADAP PENGUNGKAPAN TANGGUNG JAWAB SOSIAL PADA PERUSAHAAN MANUFAKTUR DI BURSA EFEK INDONESIA. *Diponegoro Journal of Accounting*, 1(1).
- Diamond, D., & Verrecchia, R. (1991, September). Disclosure, Liquidity, and the Cost of Capital. *The Journal of Finance*.
- Djakman, C. D., & Machmud, N. (2008). Pengaruh Struktur Kepemilikan terhadap Luas Pengungkapan Tanggung Jawab Sosial (CSR Disclosure) pada Laporan Tahunan Perusahaan: Studi Empiris pada Perusahaan Publik yang Tercatat di Bursa Efek Indonesia Tahun 2006. *Symposium Nasional Akuntansi XI*.
- Dutta, S., & Nezlobin, A. (2016, April 8). Information Disclosure, Firm Growth, and the Cost of Capital. *Journal of Financial Economics*.
- Ekananda, M. (2016). *Analisis Ekonometrika Data Panel*. Jakarta: Mitra Wacana Media.
- Elkhishin, S., & Mohieldin, M. (2021). External debt vulnerability in emerging markets and developing economies during the COVID-19 shock. *Review of Economics and Political Science*.
- Fabozzi, F. (2007). *Bond Markets, Analysis, and Strategies* (9th Edition ed.). New Jersey: Pearson Prentice Hall.
- Fama, E., & French, K. (1998, June). Taxes, Financing Decisions, and Firm Value. *The Journal of Finance*.
- Febriyanti, G. A. (2020). Dampak pandemi Covid-19 terhadap harga saham dan aktivitas volume perdagangan (Studi kasus saham LQ-45 di Bursa Efek Indonesia). *INDONESIA ACCOUNTING JOURNAL*.
- García-Sánchez, I.-M., Rodríguez-Ariza, L., & Frías-Aceituno, J.-V. (2013, October 5). The cultural system and integrated reporting. *International Business Review*.
- García-Sánchez, I.-M., Raimo, N., Marrone, A., & Vitolla, F. (2020). How Does Integrated Reporting Change in Light of COVID-19? A Revisiting of the Content of the Integrated Reports. *Sustainability*.
- Ghozali, I. (2016). *Aplikasi Analisis Multivariete dengan Program IBM SPSS 23* (8th Edition ed.). Semarang: Badan Penerbit Universitas Diponegoro.
- Godfrey, J., Hodgson, A., Tarca, A., Hamilton, J., & Holmes, S. (2010). *Accounting Theory* (7th Edition ed.). New Jersey: Wiley.
- Gujarati, D., & Porter, D. (2009). *Basic Econometrics* (5th Edition ed.). New York: McGraw-Hill Education.
- Hassan, A., Elamer, A. A., Lodh, S., Roberts, L., & Nandy, M. (2021). The future of non-financial businesses reporting: Learning from the Covid-19 pandemic. *Corporate Social Responsibility and Environmental Management*.
- Healy, P., & Palepu, K. (2001, March 16). Information asymmetry, corporate disclosure, and the capital markets: A review of the empirical disclosure literature. *Journal of Accounting and Economics*.
- Hermuningsih, S. (2013, October). Pengaruh Profitabilitas, Growth opportunity, struktur Modal terhadap nilai Perusahaan Pada Perusahaan Publik di Indonesia. *Buletin Ekonomi Moneter dan Perbankan*.
- Hirshleifer, D., & Teoh, S. H. (2003, December). Limited attention, information disclosure, and financial reporting Author links open overlay panel. *Journal of Accounting and Economics*.

- Hoque, M. E. (2017, January). Why Company Should Adopt Integrated Reporting? *International Journal of Economics and Financial Issues*.
- Ikatan Akuntan Indonesia. (2019). *International Journal of Business, Economics and Law*. Retrieved from iaiglobal.or.id: <http://www.iaiglobal.or.id/v03/berita-kegiatan/detailberita-1205=pengesahan-kerangka-konseptual-pelaporan-keuangan-tahun-2019>
- Indriyani, E. (2020, December). COVID-19 DAN PENGARUHNYA TERHADAP STRUKTUR MODAL PERUSAHAAN MANUFAKTUR. *JURNAL AL-TSARWAH*.
- Inevstopedia Staff. (2021, January 11). *Economic Shock*. (Invstopedia) Retrieved from Macroeconomics: <https://www.investopedia.com/terms/e/economic-shock.asp>
- Islam, M. (2020). Investigating the relationship between integrated reporting and firm performance in a voluntary disclosure regime: insights from Bangladesh. *Asian Journal of Accounting Research*.
- Jensen, J. C., & Berg, N. (2011, November 18). Determinants of Traditional Sustainability Reporting Versus Integrated Reporting. An Institutional Approach. *Business Strategy and The Environment*.
- Jensen, M., & Meckling, W. (1976, July). THEORY OF THE FIRM: MANAGERIAL BEHAVIOR, AGENCY COSTS AND OWNERSHIP STRUCTURE. *Journal of Financial Economics*.
- Juniarti, & Sentosa, A. A. (2009, November). Pengaruh Good Corporate Governance, Voluntary Disclosure terhadap Biaya Hutang (Costs of Debt). *Jurnal Akuntansi dan Keuangan*.
- Kasmir. (2010). *Pengantar Manajemen Keuangan*. Jakarta: Kencana Prenada Media Group.
- Kasmir. (2016). *Analisis Laporan Keuangan*. Jakarta: PT Raja Grafindo Persada.
- Keown, A., Petty, J., Martin, J., & Scott, Jr, D. (2001). *Dasar-Dasar Manajemen Keuangan*. Salemba Empat.
- Komarudin, M., & Affandi, N. (2019). Firm Value, Capital Structure, Profitability, Firm Characteristic and Disposable Income as Moderator: an Empirical Investigation of Retail Firms in Indonesia. *Jurnal Inovasi Bisnis*.
- Kustiani, N. A. (2017). PENERAPAN ELEMEN-ELEMEN INTEGRATED REPORTING PADA PERUSAHAAN YANG TERDAFTAR DI BURSA EFEK INDONESIA. *Jurnal PKN STAN*.
- Kusuma, P. W., & Sari, R. A. (2016). PENGUNGKAPAN INTEGRATED REPORTING PADA PERUSAHAAN SEKTOR KEUANGAN INDEKS LQ-45 . *Accounting and Business System Information Journal*, 4.
- Kuzey, C., & Karamahmutoğlu, M. K. (2018, January 10). Determinants of forward-looking disclosures in integrated reporting. *Managerial Auditing Journal*.
- Lang, M., Lins, K., & Maffet, M. (2011, December 12). Transparency, Liquidity, and Valuation: International Evidence on When Transparency Matters Most. *Journal of Accounting Research*.
- Lee, K.-W., & Yeo, G. H.-H. (2015, September 14). The Association between Integrated Reporting and Firm Valuation. *Review of Quantitative Finance and Accounting*.
- Liu, Z., Jubb, C., & Abhayawansa, S. (2018, August 28). Analysing and evaluating integrated reporting Insights from applying a normative benchmark. *Journal of Intellectual Capital*.
- Lugesti, F. R. (2017). PENGARUH PENERAPAN CORPORATE SOCIAL RESPONSIBILITY, PROFITABILITAS, KARAKTERISTIK EKSEKUTIF, DAN KONEKSI POLITIK TERHADAP PENGHINDARAN PAJAK (Studi Empiris pada Perusahaan BUMN Yang Terdaftar di BEI Tahun 2011-2015). *Skripsi*, 1-12.

- Macias, H., & Farfan-Lievano, A. (2017, August). Integrated reporting as a strategy for firm growth: Multiple case study in Colombia.
- Martinez, C. (2016, November 27). Effects of Integrated Reporting on the Firm's Value: Evidence from Voluntary Adopters of the IIRC's Framework.
- Mary Margaret Frank, L. J. (2009). Tax Reporting Aggressiveness and Its Relation to Aggressive Financial Reporting. *The Accounting Review*, 84, 476-496.
- Masri, I., & Martani, D. (2012). PENGARUH TAX AVOIDANCE TERHADAP COST OF DEBT. *Simposium Nasional Akuntansi XV*. Academia.
- Miller, T. R., & Radcliff, T. A. (2020, April 20). *Economic Shocks From the Novel Coronavirus Disease 2019 Pandemic for Anesthesiologists and Their Practices*. (US National Library of Medicine) Retrieved from Public Health Emergency Collection: <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC7173699/>
- Mudassir, R. (2020, May 21). *Pandemi Covid-19 Sebabkan Supply and Demand Shock, Ini 'Obatnya'* Artikel ini telah tayang di Bisnis.com dengan judul "Pandemi Covid-19 Sebabkan Supply and Demand Shock, Ini 'Obatnya'", Klik selengkapnya di sini: <https://ekonomi.bisnis.com/read/20200521/9/1243504/pandemi-covid-19-sebabkan-supply-and-demand-shock-ini-obatnya>. Author: Rayful Mudassir Editor : Saeno Download aplikasi Bisnis.com terbaru untuk akses lebih cepat dan nyaman di sini: Android: <http://bit.ly/AppsBisniscomPS> iOS: <http://bit.ly/AppsBisniscomIOS>. (Bisnis.com) Retrieved from Bisnis.com: <https://ekonomi.bisnis.com/read/20200521/9/1243504/pandemi-covid-19-sebabkan-supply-and-demand-shock-ini-obatnya>
- Muhadi, W. R. (2013). *Analisis Laporan Keuangan, Proyeksi dan Valuasi Saham*. Jakarta: Salemba Empat.
- Murdoko Sudarmadji, S. (2007). PENGARUH UKURAN PERUSAHAAN, PROFITABILITAS, LEVERAGE, DAN TIPE KEPEMILIKAN PERUSAHAAN TERHADAP LUAS VOLUNTARY DISCLOSURE LAPORAN KEUANGAN TAHUNAN. *Seminar Ilmiah Nasional PESAT 2007*.
- Mutakkin, M. B., Mihret, D., Lemma, T. L., & Khan, A. (2020, January 22). Integrated reporting, financial reporting quality and cost of debt. *International Journal of Accounting & Information Management*.
- Ningsih, R. D., & Eriani, N. E. (2016). PENGARUH ASIMETRI INFORMASI, PENGUNGKAPAN MODAL INTELEKTUAL, DAN KUALITAS AUDIT TERHADAP BIAYA MODAL EKUITAS (Studi pada Perusahaan LQ 45 yang Terdaftar di Bursa Efek Indonesia Tahun 2012-2014). *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi*.
- Nurkumalasari, I. S., Restuningdiah, N., & Sidharta, E. A. (2019). INTEGRATED REPORTING DISCLOSURE AND ITS IMPACT ON FIRM VALUE: EVIDENCE IN ASIA. *International Journal of Business, Economics and Law*.
- Ofeser, F., & Susbiyantoro. (2021, may). ANALISIS DAMPAK COVID-19 TERHADAP NILAI PERUSAHAAN SEKTOR INDUSTRI BARANG KONSUMSI. *Jurnal Lentera Bisnis*.
- Parmono, A. P. (2009). Does Firm Size Matter? An Empirical Study of Firm Performance in Indonesia. *International Research Journal of Business Studies*, 87-96.
- Pittman, J., & Fortin, S. (2003, June 19). Auditor choice and the cost of debt capital for newly public firms. *Journal of Accounting and Economics*.

- Poenawarman. (2015, February 1). Pengaruh Return On Asset, Sales Growth, Asset Growth, Cash Flow, Dan Likuiditas Terhadap Dividend Payout Ratio Perusahaan Perbankan Di Bursa Efek Indonesia Tahun 2009 - 2013. *Jom FEKON Vol. 2 No. 1 Februari 2015*.
- Prasetyo, A. H. (2010). *Sukses Mengelola Usaha Mikro Kecil Menengah*. Jakarta: PT Elex Media Komputindo.
- Praseytorini, B. F. (2013). PENGARUH UKURAN PERUSAHAAN, LEVERAGE, PRICE EARNING RATIO DAN PROFITABILITAS TERHADAP NILAI PERUSAHAAN. *Jurnal Ilmu Manajemen*.
- PT Bank DBS Indonesia. (2020, May 29). Pandemi COVID-19 Picu Krisis Ekonomi Dunia. *Asian Insight*. Jakarta.
- Purwahandoko. (2017). The Influence of Firm's Size, Growth, and Profitability on Firm Value with Capital Structure as the Mediator: A Study on the Agricultural Firms Listed in the Indonesian Stock Exchange. *International Journal of Economics and Finance*, 9.
- Puspitasari, D. D., Wijaya, S. Y., & Miftah, M. (2019). Kesiapan Perusahaan di Indonesia Menerapkan Integrated Reporting. *Jurnal Akuntansi*.
- Sari, D. D., Wijaya, S. Y., & Miftah, M. (2020). Kesiapan Perusahaan di Indonesia Menerapkan Integrated Reporting. *Konferensi Riset Nasional Ekonomi, Manajemen, dan Akuntansi*. Jakarta: Universitas Pembangunan Nasional Veteran Jakarta.
- Satrio, A. B. (2021). ASYMMETRIC INFORMATION AND FIRM VALUE DURING PANDEMIC COVID-19. *Journal of Economics, Business and Organization Research*.
- Sembiring, E. R. (2005). KARAKTERISTIK PERUSAHAAN DAN PENGUNGKAPAN TANGGUNG JAWAB SOSIAL: STUDY EMPIRIS PADA PERUSAHAAN YANG TERCATAT DI BURSA EFEK JAKARTA. *Jurnal Universitas Katolik St. Thomas Sumatera Utara*.
- Sengupta, J. K. (1998). *New Growth Theory. An Applied Perspective*. USA: Edward Elgar Publishing, Inc.
- Singh, J., Wei, S. S., & Kaur, K. (2012). Integrated Reporting – A Comparison Between Developed and Developing Countries. *South East Asian Journal of Contemporary Business, Economics and Law*.
- Sorongan , T. (2021). *Baru Belajar Investasi Saham? Yuk Kenalan dengan Indeks LQ45*. Retrieved from CNBC Indonesia: <https://www.cnbcindonesia.com/investment/20210121095500-21-217639/baru-belajar-investasi-saham-yuk-kenalan-dengan-indeks-lq45>
- Stubss, W., & Higgins, C. (2014, August 27). Integrated Reporting and internal mechanisms of change. *Accounting, Auditing & Accountability Journal*.
- Subramanyam, K., & Wild, J. (2009). *Financial Statement Analysis*. Boston: Mc-graw Hill.
- Sugiyono. (2012). *Metode Penelitian Kuantitatif, Kualitatif dan R&D*. Bandung: Alfabeta.
- Sumarni, Y. (2020, September 2). PANDEMI COVID-19: TANTANGAN EKONOMI DAN BISNIS. *Jurnal Ekonomi dan Perbankan Syariah*, 6.
- Suryani, A., Imelda, E., & Wirianata, H. (2019). Pengaruh Earnings Variability, Ukuran Perusahaan, Dan Negative Earnings Terhadap Biaya Utang. *Jurnal Multiparadigma Akuntansi*, 1.
- Susanti, N., & Restiana, N. G. (2018, June). What's the Best Factor to Determining Firm Value? *Jurnal Keuangan dan Perbankan*.
- Susilo, A. (2020). Coronavirus Disease 2019: Tinjauan Literatur Terkini Coronavirus Disease 2019: Review of Current Literatures. *Jurnal Penyakit Dalam Indonesia*, 46.

- Swissia, P., & Purba, B. (2018). PENGARUH STRUKTUR KEPEMILIKAN INSTITUSIONAL, KEPEMILIKAN MANAJERIAL, KEPEMILIKAN KELUARGA, PENGUNGKAPAN SUKARELA DAN LEVERAGE TERHADAP BIAYA UTANG. *Jurnal Akuntansi dan Keuangan*.
- Tandelilin, E. (2015). *Portofolio dan Investasi*. Yogyakarta.
- The Financial Reporting Council Limited . (2011). *Cutting clutter*. Retrieved from Financial Reporting Council: <https://www.frc.org.uk/getattachment/8250571d-4c6d-4d0a-9aa6-ef6a19c1fab2/Cutting-clutter-report-April-20112.pdf>
- The International Integrated Reporting Council. (2013). *THE INTERNATIONAL <IR> FRAMEWORK*. Retrieved from THE INTERNATIONAL <IR> FRAMEWORK: [www.theiirc.org/the-iirc/](http://www.theiirc.org/the-iirc/)
- Utami, K. (2016). Disclosure dan Cost of Capital: Implementasi Integrated Reporting di Asia Pasifik. *Simpposium Nasional Akuntansi XIX*.
- Uyar, A., & Karamahmutoğlu, M. K. (2012, July). Value relevance of voluntary disclosure: evidence from Turkish firms. *Journal of Intellectual Capital*, 13.
- Villiers, C. d., Rinaldi, L., & Unerman, J. (2014, November 7). When focusing on a specific group among the stakeholders, namely the investors and shareholders, it is primarily the complexity and length of these reports that make it difficult for them to extract the relevant information. *Accounting, Auditing & Accountability Journal*.
- Vitolla, F., Raimo, N., & Rubino, M. (2019, January 27). Appreciations, criticisms, determinants, and effects of integrated reporting: A systematic literature review. *Corporate Social Responsibility and Environmental Management*.
- Wahl, A., Charifzadeh, M., & Diefenbach, F. (2020, April 19). Voluntary Adopters of Integrated Reporting – Evidence on Forecast Accuracy and Firm Value. *Business Strategy and The Environment*.
- Widardjono, A. (2007). *Ekonometrika Teori dan Aplikasi*. Yogyakarta: Ekonisia FE UII.
- Winarno, W. W. (2017). *Analisis Ekonometrika dan Statistika dengan Eviews* (5th Edition ed.). UPP STIM YKPN.
- Yazdanfar, D., & Ohman, P. (2020). The 2008–2009 global financial crisis and the cost of debt capital among SMEs: Swedish evidence. *Journal of Economic Studies*.