

DAFTAR PUSTAKA

- Cai, T., Guo, S., Li, Y., Peng, D., Zhao, X., & Liu, Y. (2018). Management control systems design within its organizational context: findings from contingency-based research and directions for the future. *Review of Scientific Instruments*, 89(4), 127–168. <https://doi.org/10.1063/1.5024417>
- Chandra, M., & Augustine, Y. (2019). Pengaruh Green Intellectual Capital Index Dan Pengungkapan Keberlanjutan Terhadap Kinerja Keuangan Dan Non Keuangan Perusahaan Dengan Transparansi Sebagai Variabel Moderasi. *Jurnal Magister Akuntansi Trisakti*, 6(1), 45–70. <https://doi.org/10.25105/jmat.v6i1.5066>
- Connolly, T. M., Soflano, M., & Papadopoulos, P. (2022). *Systematic Literature Review*. 11, 161–188. <https://doi.org/10.4018/978-1-6684-5092-5.ch008>
- Dagiliene, L., & Štutienė, K. (2019). Corporate sustainability accounting information systems: a contingency-based approach. *Sustainability Accounting, Management and Policy Journal*, 10(2), 260–289. <https://doi.org/10.1108/SAMPJ-07-2018-0200>
- Danur Lambang Priandiandaru. (2023). *Banyak Perusahaan Ingin Terapkan Keberlanjutan, Perlu Strategi Tepat Sasaran*. Kompas.Com. <https://lestari.kompas.com/read/2023/07/31/180000486/banyak-perusahaan-ingin-terapkan-keberlanjutan-perlu-strategi-tepat-sasaran?page=all>
- David, H., & Hokey, M. (2009). *Industrial Management & Data Systems Article information* :
- Epstein, M. J., & Roy, M. J. (2001). Sustainability in action: Identifying and measuring the key performance drivers. *Long Range Planning*, 34(5), 585–604. [https://doi.org/10.1016/S0024-6301\(01\)00084-X](https://doi.org/10.1016/S0024-6301(01)00084-X)
- Esasari, & Mustamu, R. H. (2015). Strategi Keberlanjutan Perusahaan Pengembang Perumahan dengan Penerapan Metode ISIS Accelerator. *Agora*, 3(1), 177–184.
- Friedman, A. L., & Miles, S. (2016). Stakeholders: Theory and Practice. *Industria: Jurnal Teknologi Dan Manajemen Agroindustri*, 9(3), 203–216. <https://doi.org/10.21776/ub.industria.2020.009.03.5>
- Fuzi, N. M., Adam, S., Ramdan, M. R., Ong, S. Y. Y., Osman, J., Kolandan, S., Ariffin, S. Z. M., Jamaluddin, N. S., & Abdullah, K. (2022). Sustainability Management Accounting and Organizational Performance: The Mediating Role of Environmental Management System. *Sustainability (Switzerland)*, 14(21). <https://doi.org/10.3390/su142114290>
- Gde, satia utama anak agung. (2012). pengembangan sistem informasi akuntansi dalam mengakomodasi konvergensi international financial reporting standards (ifrs) di suatu perusahaan melalui pendekatan analisis biaya. 39–37, 66, עלון המטע.
- Ghozali, I. (2021). *Aplikasi Analisis Multivariate Dengan Program Ibm Spss 26 (Edisi 10)*. Badan Penerbit Universitas Diponegoro.
- Gordon, L. A., & Miller, D. (1976). A contingency framework for the design of accounting information systems. *Accounting, Organizations and Society*, 1(1), 59–69. [https://doi.org/10.1016/0361-3682\(76\)90007-6](https://doi.org/10.1016/0361-3682(76)90007-6)
- Hifni, S., Sayudi, A., & Hayat, A. (2020). Peran Akuntansi Keberlanjutan: Akuntabilitas dalam Ekologi, Sosio, dan Ekonomik. *Prosiding Seminar Nasional Lingkungan Lahan Basah*, 4(2), 404–414.
- Ivana, D., & Wehartaty, T. (2016). faktor-faktor yang mempengaruhi kinerja sistem informasi akuntansi pada dealer pt astra international tbk. di surabaya. *Jurnal Akuntansi Kontemporer*, 8(1), 70–87. <http://journal.wima.ac.id/index.php/JAKO/article/view/2584>
- Johnson, G. and Scholes, K. (2016). *Exploring Corporate Strategy-Text and Cases*. Prentice-Hall.
- Kurniawan, P. S. (2019). *Akuntansi Keberlanjutan Dan Pengukuran Kinerja Keberlanjutan Universitas: Mungkinkah Mengaplikasikan Akuntansi Keberlanjutan Pada Institusi Pendidikan Tinggi?* 1–17.
- Lako, A. (2013). Transformasi Akuntansi Menuju Akuntansi Keberlanjutan: Tantangan dan Strategi Pendidikan Akuntansi. *Simposium Nasional Akuntansi XVI, September*.

<https://www.researchgate.net/publication/329205166>

- Lucianetti, L., Chiappetta Jabbour, C. J., Gunasekaran, A., & Latan, H. (2018). Contingency factors and complementary effects of adopting advanced manufacturing tools and managerial practices: Effects on organizational measurement systems and firms' performance. *International Journal of Production Economics*, 200, 318–328. <https://doi.org/10.1016/j.ijpe.2018.04.005>
- Nur Khairin, F., L. Ginting, Y., Kusumawardani, A., & Syakura, M. A. (2017). *Modul Akuntansi Berkelanjutan*. 54.
- Otley, D. (2016). The contingency theory of management accounting and control : 1980 – 2014 David Otley The contingency theory of management accounting and control : *Management Accounting Research*, 1980–2014.
- Otley, D. T. (1980). The contingency theory of management accounting: Achievement and prognosis. *Accounting, Organizations and Society*, 5(4), 413–428. [https://doi.org/10.1016/0361-3682\(80\)90040-9](https://doi.org/10.1016/0361-3682(80)90040-9)
- Pertamina.com. (2021). *Keberlanjutan*. Pertamina.Com. <https://pertamina-pis.com/keberlanjutan>
- 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>
- Riccaboni, A., & Luisa Leone, E. (2010). Implementing strategies through management control systems: the case of sustainability. *International Journal of Productivity and Performance Management*, 59(2), 130–144. <https://doi.org/10.1108/17410401011014221>
- Siagian Sondang, P. (2014). *Manajemen Sumber Daya Manusia*. Bumi Aksara.
- Solovida, G. T., & Latan, H. (2017). Linking Environmental Strategy to Environmental Performance : Mediation Role of Environmental Management Accounting Sustainability Accounting , Management and Policy Journal Article information : *Sustainability Accounting, Management and Policy Journal*, 8, 595–619. <https://doi.org/10.1108/SAMPJ-08-2016-0046>
- Sugiyono. (2019). *Metode Penelitian Kuantitatif, Kualitatif dan R&D*. Alfabeta.
- Susanto, A. (2014). *Manajemen strategik komprehensif : untuk mahasiswa dan praktisi* (S. Suryadi & H. Wibi (eds.); 2017th ed.). Jakarta: Erlangga. <https://opac.perpusnas.go.id/DetailOpac.aspx?id=1119675>
- Wijethilake, C. (2017). Proactive sustainability strategy and corporate sustainability performance: The mediating effect of sustainability control systems. *Journal of Environmental Management*, 196, 569–582. <https://doi.org/10.1016/j.jenvman.2017.03.057>
- Zuhra, S., & Maresti, D. (2023). Penggunaan Sistem Informasi Akuntansi terhadap Keberlanjutan UMKM. *JPAMS : Journal of Public Administration and Management Studies*, 1(1), 2023. <https://journal.umnyarsi.ac.id/index.php/JPAMS>