

**CORPORATE ATTRIBUTES AFFECTING SUSTAINABILITY
REPORTING: AN INDONESIAN PERSPECTIVE**

**ATRIBUT PERUSAHAAN YANG MEMPENGARUHI *SUSTAINABILITY*
REPORTING: MELALUI PERSPEKTIF INDONESIA**



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STATEMENT OF ORIGINALITY

Herewith, I

Name : Ismira Nugrahningrum

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I stated that the undergraduate thesis entitled "CORPORATES ATTRIBUTES AFFECTING SUSTAINABILITY REPORTING: AN INDONESIAN PERSPECTIVE" is truly my own original work to fulfill the requirement for the degree of *Sarjana Akuntansi* (S. Ak) in Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta. It does not incorporate any materials previously written or published by other people, except those indicate in quotations and bibliography. Due to this fact, I am the one and only person responsible for the undergraduate thesis if there are any objection or claim from others.

Yogyakarta, 11 February 2022

The Researcher,



Ismira Nugrahningrum

MOTTO

“Allah does not charge a soul except [with that within] its capacity...”

(Q.S Al-Baqarah:286)

“If it’s not me, anyone else cannot change my life”

(Day6, Wish)

“You’re the most important person in your life, so be yourself, be beautiful”

(NCT 2021, Beautiful)

“It’s alright to stop, you don’t need to run without knowing why. It’s alright if you don’t have any dreams, if you have moments that make you feel happiness. It’s alright to stop, don’t run without knowing where you’re going anymore. It’s alright if you don’t have any dreams, all the air you breathe is already paradise.”

(BTS, Paradise)

"Part of the journey is the end."

(Tony Stark, Iron Man)

DEDICATION PAGE

My undergraduate thesis is wholeheartedly dedicated to The Allah (SWT), our Creator and our Master, my strong pillar, my wellspring of motivation, prudence, intelligence and comprehension. And also I dedicated to our great messenger, Muhammad SAW (May peace and blessing be upon him), that he taught us the purpose of life.

Besides that, I also dedicated this undergraduate thesis to my family, many friends, beloved people who have meant to me and all people that meant to meet me and continue to mean so much to me.

First and foremost, a deep sense of feeling of thankfulness for my beloved parents, Ibu Sri Neni Trianawati and Bapak Sapto Nugroho Handono Wareh, whose love for me knew no limitations, who showed me the value of hard work for the goals I set for myself, and who guided me through the years. I love you, Bapak and Ibu, so much, words can not explain how I love you guys so much, and both of you are really meant to me.

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This undergraduate thesis is incredibly dedicated to my beloved supervisor Ma'am Dra. Arum Indrasari, M. Buss., Ak., CA. helped and guided me to complete this undergraduate thesis successfully. Thank you ma'am for enlightened me with academic knowledge since I first started study in first year of college years and gave me valuable advice through the years until I finished my study in undergraduate college. Furthermore, I want to thank the Accounting lecturers at Universitas Muhammadiyah Yogyakarta who has provided their knowledge to use in the next step of my career.

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Moreover, I dedicated this undergraduate thesis to all the people and my friends that I can't mention one by one that touches my heart in my life.

And last but not least, I want to thank me. I want to thank me for believing in me, for doing all this hard work paid off, for having no days off, for never quitting even though it seems possible to achieve everything I want, for trying to do more right things than wrong, for just being me at all times. Always keep your shoulders straight and head up. Remember that Allah (SWT) will guide you.

PREFACE

In the name of Allah (SWT) who the most gracious and the most merciful. First and foremost writer deepest thanks to Allah (SWT), the lord and god of the universe, has provided glory and mercy in writer to writing this undergraduate thesis and making it easier for the writer to complete this undergraduate thesis right on time with the title “CORPORATE ATTRIBUTES AFFECTING SUSTAINABILITY REPORTING: INDONESIAN PERSPECTIVE.” And also thanks to prophet Muhammad SAW (May peace and blessing be upon him) our great messenger.

This undergraduate thesis was prepared as a part fulfillment of the requirement for the attainment of the Bachelor Degree in Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta. The writer takes this topic in the hope of providing knowledge, especially in the academic field and can provide benefits for the development of further research.

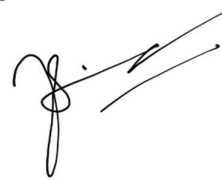
The completion of this undergraduate thesis could not be separated from the guidance and support of various parties, therefore on this occasion the writer would like to thank as much as possible to:

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7. All lecturers of the Accounting Study Program, Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta.
8. My parents and my siblings who always support me so that I can complete my undergraduate thesis and finished my study.
9. Also for all the people that I can't mention one by one that have contributed, give the writer support, motivation and prayer in the process of completing this undergraduate thesis.

The writer realizes that this work is far from perfection, for the sake of further improvement, suggestions and constructive criticism will be accepted by the writer with pleasure. Hopefully this work will have something useful both in the field of education and the general public.

Yogyakarta, 11 February 2022



Ismira Nugrahningrum

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