

DAFTAR PUSTAKA

- Abbott, LJ Parker dan Peters GF.(2004). *Audit Committee Characteristics and Restatement.Auditing: A Journal of Practice and Theory*.23, 69-87
- Adrian Sutedi (2011). *Good Corporate Governance*, Sinar Grafika.
- AhmadEraniYustika (2008).*EkonomiKelembagaan :Definisi, TeoridanStrategi*,Bayumedia Publishing, EdisiKedua.
- Amran, A., Lee, S.P. and Devi, S.S. (2014), “*The influence of governance structure and strategic corporate social responsibility toward sustainability reporting quality*”, *BusinessStrategyand the Environment*, Vol. 23 No. 4
- Andrikopoulos, A., Samitas, A. and Bekiaris, M. (2014).*Corporate social responsibility reporting in financial institutions: evidence from Euronext*, *Research in International Business and Finance*, Vol. 32.
- Aparna Bhatia danSiyaTuli (2017).*Corporate attributes affecting sustainability reporting: an Indian perspective*, *International Journal of Law and Management*, Vol. 59.
- Brian D. Bartlett (2012).*The Effect of Corporate Sustainability Reporting on Firm Valuation*, *CMC Senior Theses*.
- Brigham, E.F.danGapenski, Louis C. 1996. “*Intermediate Finance Management*” (5th ed.). Harbor Drive: The Dryden Press.
- Danny Visscher (2016).*Determinants of External Assurance of Sustainability Reporting: A European Analysis*, Radboud University Nijmegen.
- Defond, M. L., Hann, R. N. dan Hu, X. 2005. *Does the market value financial expertise on audit committees of boards of directors?*.*Journal of Accounting Research*.43 (2), 153-193
- Dilling, P. (2010). *Sustainability reporting in a global context: what are the characteristics of corporations that provide high quality sustainability reports – an*

- empirical analysis, International Business & Economic Research Journal*, Vol. 9 No. 1
- Dominik Dienes, Remmer Sassen, Jasmin Fischer (2016). *What are the drivers of sustainability reporting? A systematic review*, Vol. 7.
- Drobetz, W., Merikas, A. and Merika, A. (2014). *Corporate social responsibility disclosure: the case of international shipping*, *Transportation Research: An International Journal*, Vol. 71.
- Ernawan, Erni R (2011). *Organizational Culture : Budaya Organisasi dalam Persepektif Ekonomi dan Bisnis*, Bandung : Alfabeta.
- Ghazali, N.A.M. (2007). *Ownership structure and corporate social responsibility disclosure: some Malaysian evidence*, *The International Journal of Business in Society*, Vol. 7.
- Ghozali, I. 2016. *Aplikasi Analisis Multivariat dengan Program IBM SPSS 23*. Semarang : Universitas Diponegoro.
- Gray, R., Owen, D., and Adams, C. 1996. *Accounting and accountability-changes and challenges in corporate social and environmental reporting*. Prentice Hall, London.
- Gujarati, D. 2003. *Basic Econometrics*. Mc-Granhill. New York.
- Ho, L. and Taylor, M. (2007), “*An empirical analysis of triple bottom-line reporting and its determinants: evidence from the United States and Japan*”, *Journal of International Financial Management and Accounting*, Vol. 18 No. 2
- James C. Van Horne dan John M. Wachowicz, JR., (2005). *Fundamentals of Financial Management – Prinsip-prinsip Manajemen Keuangan*, edisi 12, Penerbit Salemba Empat.
- Jensen & Meckling (1976). *The Theory of The Firm : Manajerial Behaviour, Agency Cost, and Ownership Structure*, *Journal of Financial and Economics* 3.
- Jogiyanto, H.M. (2003). *Teori Portofolio dan Analisis Investasi*, Edisi Kelima, BPFE.

- Khan, H.-U.-Z. (2010). *The effect of corporate governance elements on corporate social responsibility (CSR) reporting*, International Journal of Law and Management, Vol. 52.
- Liu, Guoping dan Sun, Jerry. (2010). *Director tenure and independent audit committee effectiveness*. *International Research Journal of Finance and Economics*. 51, 176-188.
- Madawaki, A. dan Amran, N.F. (2013). *Audit Committees how They Affect Financial Reporting in Nigerian Companies*. *Journal of Modern Accounting and Auditing*. 9 (8),
- Mohamed M. Shamil, Junaid M. Shaikh, Poh Ling Hoo, Anbalagan Khrishnan (2014). *The Influence of Board Characteristics on Sustainability Reporting : Empirical Evidence from Sri Lanka Firms*, Asian Review of Accounting, Vol. 22.
- Myers (1977). *Determinants of Corporate Borrowing*. *Journal of Financial Economics*, 147-175.
- Olaf Weber (2017). *Corporate sustainability and financial performance of Chinese banks*, Sustainability Accounting, Management and Policy Journal, Vol. 8.
- Puspitaningrum, D., & Atmini, S. 2012. *Corporate Governance Mechanism and the Level of Internet Financial Reporting : Evidence from Indonesian Companies*. *Procedia Economics and Finance*, 2, 157-166.
- Roger Simnett, Ann Vanstraelen, Wai Fong Chua (2009). *Assurance on Sustainability Reports: An International Comparison*, The Accounting Review Vol. 84.
- Said, R., Zainuddin, Y.H. and Haron, H. (2009). *The relationship between corporate social responsibility disclosure and corporate governance characteristics in Malaysian public listed companies*, Social Responsibility Journal, Vol. 5.
- Salvatore, Dominick. (2003). *Managerial Economics dalam Perekonomian Global Edisi Keempat*, Erlangga.
- Yohanes Kurniawan Susanto dan Josua Tarigan (2013) *Pengaruh Pengungkapan Sustainability Report terhadap Profitabilitas Perusahaan*, Business Accounting Review, Vol. 1.