

DAFTAR PUSTAKA

- Baridwan, Z. (2012). Intermediate Accounting (p. 2). Yogyakarta: BPFE.
- Bellovery, J., Gaicomino, D., & Akers, M. (2005). Earnings Quality: It's Time to Measure and Report. *The CPA Journal*, 32–37.
- Bernard, V., & Stober, T. (1989). The Nature and Amount of Information Reflected in Cash Flows and Accruals. *The Accounting Review*, 71.
- Bhattacharya, N., Desai, H., & Venkataraman, K. (2012). Does Earnings Quality Affect Information Asymmetry? Evidence from Trading Costs. *Accounting Research*, 30(2), 482–516. <https://doi.org/doi:10.1111/j.1911-3846.2012.01161.x>
- Bona-Sánchez, C., Pérez-Alemán, J., & Santana-Martin, D. J. (2017). Sustainability Disclosure, Dominant Owners and Earnings Informativeness. *Research in International Business and Finance*, 39, 625–639. <https://doi.org/10.1016/j.ribaf.2016.07.020>
- Brigham, E. F., & Weston, J. F. (1993). *Essential of Managerial Finance* (10th ed.). USA: Harcourt Brace Jivanovich College Publisher.
- Chamangard, A., Abadi, K., & Janani, M. H. (2013). The Role of Disclosure Quality in Financial Reporting, 2(3), 439–443.
- Cohen, J., Holder-Webb, L., Nath, L., & Wood, D. (2012). Corporate Reporting of Non-Financial Leading Indicators of Economics Performance and Sustainability. *Accounting Horizons*, 1(26), 65–90.
- Crifo, P., Forget, V. D., & Teyssier, S. (2015). The price of environmental , social and governance practice disclosure : An experiment with professional private equity investors. *Journal of Corporate Finance*, 30, 168–194. <https://doi.org/10.1016/j.jcorfin.2014.12.006>
- Dechow, P., Ge, W., & Schrand, C. (2010). Understanding Earnings Quality: A Review of the Proxies, Their Determinants and Their Consequences. *Journal of Accounting and Economics*, 50(2–3), 344–401. <https://doi.org/10.1016/j.jacceco.2010.09.001>
- Depoers, F., Jeanjean, T., & Jerome, T. (2016). Voluntary Disclosure of Greenhouse Gas Emissions: Contrasting the Carbon Disclosure Project and Corporate Reports. *Journal of Business Ethics*, 3(134), 445–461.
- Dewan Standar Akuntansi Keuangan. (2009). *PSAK No. 25 (revisi 2009): Kebijakan Akuntansi, Perubahan Estimasi Akuntansi, dan Kesalahan*.

- Jakarta: Ikatan Akuntan Indonesia.
- Dhaliwal, D. S., Li, O. Z., Tsang, A., & Yang, Y. G. (2011). Voluntary Nonfinancial Disclosure and the Cost of Equity Capital: The Initiation of Corporate Social Responsibility Reporting, 86(1), 59–100. <https://doi.org/10.2308/accr-00000005>
- Dichev et al. (2013). Earnings Quality: Evidence from the Field. *Journal of Accounting and Economics*, 25–27.
- Fahmi, I. (2011). Analisis Laporan Keuangan. In *Analisis Laporan Keuangan* (2nd ed., p. 5). Bandung: Alfabeta.
- Fikri Farraswan, M., Zulkarnain, M., & Nur Fajri, M. (2016). Disclosure Level of Sustainability Report: Study of Indonesian Stock Exchange Listed Companies. *International Journal of Management and Applied Science*, (27), 2394–7926. Retrieved from http://www.iraj.in/journal/journal_file/journal_pdf/14-272-147141144453-57.pdf
- Francis, J., Olsson, P., & Schipper, K. (2008). *Earnings Quality, Foundation and Trends in Accounting*. Hanover: now Publisher Inc.
- Francis, Nanda, & Olsson. (2008). Voluntary Disclosure, Earnings Quality and Cost of Capital. *Journal of Accounting Research*, 46(1), 53–99. <https://doi.org/10.1111/j.1475-679X.2008.00267.x>
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program SPSS 25* (Edisi 9). Semarang: Badan Penerbit Universitas Diponegoro.
- Ghozali, I., & Chariri, A. (2014). *Teori Akuntansi* (4th ed.). Semarang: Badan Penerbit Universitas Diponegoro.
- GRI. (2018). About Sustainability Reporting. Retrieved October 24, 2018, from <https://www.globalreporting.org/information/sustainability-reporting/Pages/default.aspx>
- Hendriksen, E. ., & Breda, M. (1992). *Accounting Theory* (5th ed.). USA: Richard D Irwin Inc.
- Hummel, K., & Schlick, C. (2016). The relationship between sustainability performance and sustainability disclosure – Reconciling voluntary disclosure theory and legitimacy theory. *Journal of Accounting and Public Policy*, 35(5), 455–476. <https://doi.org/10.1016/j.jacppubpol.2016.06.001>
- IAI. (1994). *Pernyataan Standar Akuntansi Keuangan (PSAK) No. 1 Pengungkapan Kebijakan Akuntansi*. Jakarta.

- IAI. (2015). *Pernyataan Standar Akuntansi Keuangan No. 1*. Jakarta: Ikatan Akuntan Indonesia.
- Ibrahim, M. S., Darus, F., Yusoff, H., & Muhamad, R. (2015). Analysis of Earnings Management Practices and Sustainability Reporting for Corporations that Offer Islamic Products & Services. *Procedia Economics and Finance*, 28(April), 176–182. [https://doi.org/10.1016/S2212-5671\(15\)01098-9](https://doi.org/10.1016/S2212-5671(15)01098-9)
- IRRCi. (2016). Tipping Points. *Film Comment*, 46(6), 26–29. <https://doi.org/10.1561/100.00011061>
- Jensen, M. C., & Meckling, W. H. (1967). Theory of the Firm: Managerial Behavior, Agency Cost and Ownership Structure. *Journal of Financial Economics* 3, 305–360.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics*, (4), 305–360. Retrieved from <http://ssrn.com/abstract=94043><http://hupress.harvard.edu/catalog/JENTHF.html>
- Jiao, Y., & Francis, B. (2015). Valuation , Corporate Disclosure , Market and Firm Performance, 40(3), 647–676.
- Kangarlouei, S. J., Rezaei, H., & Motavassel, M. (2013). The investigation of the effect of voluntary disclosure on earnings quality and cost of capital in firms listed in Tehran Stock Exchange, 1(1), 1–6.
- Kieso, D. E., Weygandt, J. J., & Warfield, T. D. (2007). Accounting Principles (12th ed., p. 2). Jakarta: Salemba Empat.
- Laterdis, G., & Alexkis, P. (2010). Evidence of Voluntary Accounting Disclosure in the Athens Stock Market. Retrieved from http://www.irawards.gr/gr/files/Iatridis_and_Alexakis_speeches.pdf
- Lee, D. (2017). Corporate Social Responsibility and Management Forecast Accuracy. *Journal of Business Ethics*, (140), 353–367.
- Lobo, G. J. (2001). Disclosure Quality and Earnings Management Disclosure Quality and Earnings Management Abstract.
- Mohammadi, S. (2017). The Relationship between Disclosure Quality and Company Performances Using SPSS Software The Relationship between Disclosure Quality and Company Performances Using SPSS Software, (January).
- Mouselli, S., Jaafar, A., & Hussainey, K. (2012). Accruals Quality vis-à-vis

- Disclosure Quality : Substitutes or Complements ? *The British Accounting Review*, 44(1), 36–46. <https://doi.org/10.1016/j.bar.2011.12.004>
- Ng, A. C., & Rezaee, Z. (2015). Business Sustainability Performance and Cost of Equity Capital. *Journal of Corporate Finance*. <https://doi.org/10.1016/j.jcorpfin.2015.08.003>
- OJK. (2017). Infografis Lembaga Jasa Keuangan dan Emiten Penerbit Sustainability Report.
- Prior, D., & Surroca, J. (2007). EARNINGS MANAGEMENT AND CORPORATE SOCIAL RESPONSIBILITY, (September).
- Rezaee, Z., & Tuo, L. (2017). Are the Quantity and Quality of Sustainability Disclosures Associated with the Innate and Discretionary Earnings Quality? *Journal of Business Ethics*, 1–24. <https://doi.org/10.1007/s10551-017-3546-y>
- Scott, W. R. (2000). *Financial Accounting Theory* (2nd ed.). Canada: Prestice Hall.
- Scott, W. R. (2003). *Financial Accounting Theory*. Toronto: Prentice Hall International Inc.
- Sengupta, P. (2013). Corporate the Disclosure Cost of Debt, 73(4), 459–474.
- Shaw, K. W. (2003). Corporate Disclosure Quality , Earnings Smoothing , and Earnings ' Timeliness, 56(January 2001), 1043–1050. [https://doi.org/10.1016/S0148-2963\(01\)00328-9](https://doi.org/10.1016/S0148-2963(01)00328-9)
- Shin, H., & Oh, H. (2017). The Effect Of Accruals Quality On The Association Between Voluntary Disclosure And Information Asymmetry In Korea, 33(1), 223–236.
- Short, J. E. (2009). The Effect of Disclosures by Management , Analysts , and Business Press on Cost of Capital , Return Volatility , and Analyst Forecasts : A Study Using Content Analysis, 84(5), 1639–1670.
- Spence, M. (1973). Job Market Signaling. *The Quarterly Journal of Economics*, 87(3), 355–374. <https://doi.org/10.2320/jinstmet.71.747>
- Sudjana, N., & Ibrahim. (2004). *Penelitian dan Penilaian Pendidikan*. Bandung: Sinar Baru Algensindo.
- Sugiyono. (2014). *Metode Penelitian Kuantitatif Kualitatif dan R&D*. Bandung: Alfabeta.
- Suharsimi Arikunto. (2006). *Prosedur Penelitian Pendekatan Praktek*. Jakarta: Rineka Cipta.

Tucs, V., & Zandersons, A. (2015). Non Financial Reporting. Retrieved from https://www2.deloitte.com/content/dam/Deloitte/lv/Documents/strategy/Non-financial_reporting_2015.pdf

Verrecchia, R. E. (1983). Robert E. VERRECCHIA, 5, 179–194.

Watts, R. L., & Zimmerman, J. L. (1986). *Positive Accounting Theory* (18th ed.). Englewood Cliffs, N.J.: Prentice Hall.

<http://www.accounting-degree.org/scandals/> diakses 5 November 2018

<https://davidparsaoran.wordpress.com/2009/11/04/skandal-manipulasi-laporan-keuangan-pt-kimia-farma-tbk/> diakses 5 November 2018

<https://www.ojk.go.id/sustainable-finance/id/publikasi/riset-dan-statistik/Pages/Sustainability-Report-bagi-Lembaga-Jasa-Keuangan-dan-Emiten.aspx> diakses 5 November 2018