

DAFTAR PUSTAKA

- Amran, A., & Devi, S. S. (2007). *Corporate Social Reporting in Malaysia: A Mixed Method Approach. 5th Asia Pacific Interdisciplinary Research in Accounting Conference.*
- Buhmann, K. (2006). *Corporate Social Responsibility: What Role for Law? Some Aspect of Law and CSR.* Corporate governance: The International Journal of business in society, Vol. 1 (2), Hal. 188-202.
- Dewi, S. S., & Priyadi, M. P. (2013). Pengaruh Karakteristik Perusahaan Terhadap *Corporate Social Responsibility Disclosure* pada Perusahaan Manufaktur yang Terdaftar di BEI. Jurnal Ilmu & Riset Akuntansi, Vol. 2(3).
- Deegan, C. 2000. *Financial Accounting Theory.* McGraw Hill Book Company.
- DiMaggio, P. J., dan Powell, W. W. 1983. *The Iron Cage Revisited: Institutional Isomorphism and Collective Rationally in Organizational Fields.* American Sociological Review, Vol 48 (2), hal. 147-160.
- Eccles, R. G., Ioannou, I., & Serafeim, G. (2014). *The Impact of Corporate Sustainability on Organizational Processes and Performance.* Management Science, vol 60(11), Hal. 2835-2857.
- Esa, E., & Ghazali, N. A. M. (2012). *Corporate Social Responsibility and Corporate Governance in Malaysian Government-linked Companies.* Corporate Governance: The international journal of business in society, Vol. 12(3), Hal. 292-305.
- Febriana, N., & Safitri, W. (2013). Analisa Pelaporan Pengungkapan *Corporate Social Responsibility* Berdasarkan Pedoman *Global Reporting Initiative (GRI).* Universitas Negeri Surabaya, Surabaya.
- Foote, J., Gaffney, N., & Evans, J. R. (2010). *Corporate Social Responsibility: Implications for Performance Excellence.* Total Quality Management, Vol. 21. Hal. 799-812.
- Ghazali, N. A. M. (2007). *Ownership Structure and Corporate Social Responsibility Disclosure: Some Malaysian Evidence.* Corporate Governance: The international journal of business in society, Vol. 7 (3). Hal. 251-266.
- Ghozali, I. 2012. Aplikasi Analisis Multivariate dengan Program IBM SPSS 20. Semarang: Badan Penerbit Universitas Diponegoro.

- Gray, R., Owen, D., and Adams, C. 1996. *Accounting and Accountability*, Hemel Hempstead: Prentice Hall.
- Isgiyarta, J. (2009). Perumusan Konsep Entitas Akuntansi Islam. *Jurnal Akuntansi dan Auditing Indonesia*, Vol. 13(1).
- Kamil, A., & Herusetya, A. (2012). Pengaruh Karakteristik Perusahaan Terhadap Luas Pengungkapan Kegiatan *Corporate Social Responsibility*. *Media Riset Akuntansi*, Vol. 2 (1). ISSN 2088-2106.
- Nasir, N., & Abdullah, S. N. (2009). *Voluntary Disclosure and Corporate Governance among Financially Distressed Firms in Malaysia*. *Social responsibility journal*. Malaysia.
- O'Donov, G. 2002. *Environmental disclosures in the annual report: Extending the applicability and predictive power of legitimacy theory*. *Accounting Auditing and Accountability Journal*. Vol. 15 (3), hal. 344-371.
- Priyanti, E., Kamayanti, A., & Atmadja, S. S. (2011). Mengeksplorasi Kepedulian Lingkungan dan Sosial PT. AKR Corporindo, Tbk Melalui Laporan CSR (Studi Semiotika dan Indeks Pengungkapan). STIE Mahardhika, Surabaya.
- Purwanto, A. (2011). Pengaruh Tipe Industri, Ukuran Perusahaan, Profitabilitas, terhadap *Corporate Social Responsibility*. *Jurnal Akuntansi dan Auditing*, Vol. 8(1), Hal. 12-29.
- Putri, R. A., & Christiawan, Y. J. (2014). Pengaruh Profitabilitas, Likuiditas, dan Leverage terhadap Pengungkapan *Corporate Social Responsibility*. *Business Accounting Review*, Vol. 2(1).
- Rakhmawati, D., & Syafruddin, M. (2011). Pengaruh Struktur Kepemilikan, Tipe Industri, Ukuran Perusahaan, Perusahaan BUMN dan Non BUMN terhadap Luas Pengungkapan Tanggung jawab Sosial (CSR Disclosure) pada perusahaan di BEI tahun 2009. Semarang: Universitas Diponegoro.
- Rowe, A. L., & Wehrmeyer, W. (2001). *Why Does The Talk of Positive Environmental Values not Match The Walk of Environmental Accountability in Shanghai?*. The 3rd Asian Pacific interdisciplinary research in accounting conference Adelaide. Adelaide, July 15 2001.
- Rusmanto, T., & Williams, C. (2015). *Compliance Evaluation on CSR Activities Disclosure in Indonesuan Publicly Listed Companies*. *Social and Behavioral Sciences*. Hal. 150-156.

- Rustiarini, N. W. (2011). Pengaruh Struktur Kepemilikan Saham Pada Pengungkapan *Corporate Social Responsibility*. Jurnal Ilmiah Akuntansi dan Bisnis, ISSN 2303-1018.
- Said, R., Zainuddin, Y., & Haron, H. (2009). The Relationship between Corporate Social Responsibility Disclosure and Corporate Governace Characteristics in Malaysian Public Listed Companies. *Social Responsibility Journal*, Vol 5 (2), hal. 212-226.
- Scott, W. R. 1987. *The Adolescence of Institutional Theory*. *Administrative Science Quarterly*. Vol 32 (4), hal. 493-511.
- Sofyani, H., & Akbar, R. (2015). Hubungan Karakteristik Pegawai Pemerintah Daerah dan Implementasi Sistem Pengukuran Kinerja: Perspektif Ismorfisma Institusional. *Jurnal Akuntansi dan Auditing Indonesia*, Vol. 19. No. 2.
- Sriayu, G. A. P., dan Mimba, N. P. S. H. 2013. Pengaruh karakteristik perusahaan terhadap *coporate social responsibility disclosure*. *E-Jurnal Akuntansi*, Vol. 5 (2), hal 326-344. ISSN 2302-8556
- Suharto, E. (2008). Menggagas Standar Audit Program CSR. 6th Round table discussion AAI, Jakarta.
- Suryana, A., & Febriana. (2012). Faktor-Faktor yang Mempengaruhi Kebijakan Pengungkapan Tanggung Jawab Sosial dan Lingkungan pada Perusahaan Manufaktur di Bursa Efek Indonesia. *Jurnal Ilmiah Akuntansi dan Bisnis*, Vol. 7 (1).
- Suryana, A. (2011). Implementasi Akuntansi Sosial dan Lingkungan di Indonesia. *Jurnal Ilmiah Akuntansi dan Bisnis*, Vol. 6 (1).
- Tanudjaja, B. B. (2009). Perkembangan Corporate Social Responsibility di Indonesia. *Jurnal Desai Komunikasi Visual Nirmana*, Vol. 8 (2).
- Utami, S., & Prastiti, S. D. (2011) Pengaruh Karakteristik Perusahaan terhadap *Social Disclosure*. *Jurnal Ekonomi Bisnis*.
- Wijaya, M. (2012). Faktor-Faktor yang Mempengaruhi Pengungkapan Tanggung Jawab Sosial pada Perusahaan Manufaktur yang Terdaftar di BEI. *Jurnal Ilmiah MAhasiswa Akuntansi*, Vol. 1 (1).