

DAFTAR PUSTAKA

- Ahmadi Ali dan Abdelfettah Bouri. 2017. "The Relationship between Financial Attributes, Environmental Performance and Environmental Disclosure: Empirical Investigation on French Firms Listed on CAC 40, Management of Environmental Quality." *An International Journal*, Vol. 28 Issue: 4.
- Al-Tuwaijiri, S., Christensen, A.T.E. and Hughes, K.E. 2004. "The Relations Among Environmental Disclosure, Environmental Performance and Economic Performance: A Simultaneous Equations Approach", *Accounting, Organizations and Society*, Vol. 29 Nos 5/6, pp. 447-71.
- Andriani, Siska. 2017. "Pengaruh Kinerja Keuangan terhadap Nilai Perusahaan dengan Pengungkapan *Corporate Social Responsibility* sebagai Variabel Moderasi."
- Aniela, Yoshi. 2012. "Peran Akuntansi Lingkungan Dalam Meningkatkan Kinerja Lingkungan dan Kinerja Keuangan Perusahaan." *Berkala Ilmiah Mahasiswa Akuntansi*, Vol. 1, No. 1.
- Badjuri, Achmad. 2011. "Faktor-Faktor Fundamental, Mekanisme *Corporate Social Responsibility* (CSR) Perusahaan Manufaktur dan Sumber Daya Alam di Indonesia." *Dinamika Keuangan dan Perbankan*, Vol. 3 No. 1.
- Blacconiere, W.G. and Patten, D.M. 1994. "Environmental Disclosures, Regulatory Costs, and Changes in Firm Value." *Journal of Accounting and Economics*, Vol. 18 No. 3, pp. 357-77.
- Bowman, Edward. H., and Haire Mason. 1976. "Social Impact Disclosure and Corporate Annual Report." *Accounting, Organizations and Society*, Vol. 1, No. 1, pp.11-21.
- Brigham, F. Eugene dan Houston, Joel F. 2001. *Manajemen Keuangan*. Diterjemahkan oleh Dodo Suharto dan Herman Wibowo. Edisi Kedelapan. Jakarta : Erlangga.
- Brophy, M. and Starkey, R. 1996. "Environmental reporting in Welford, R. (Ed.), *Corporate Environmental Management – Systems and Strategies.*" *Earthscan Publications London*, pp. 150-76.
- Cowen, S.S., Ferreri, L.B. and Parker, L.D. 1987. "The Impact of Corporate Characteristics on Social Responsibility Disclosure: A Topology and Frequency Based Analysis." *Accounting, Organization and Society*, Vol. 12 No. 2, pp. 111-22.

- Deegan, C. and Gordon, B. 1996. "A Study of The Environmental Disclosure Practices of Australian Corporations." *Accounting & Business Research*, Vol. 26 No. 3, pp. 187-99.
- Deegan, C. and Rankin, M. 1999. "The Environmental Reporting Expectation Gap: Australian Evidence." *British Accounting Review*, Vol. 31, pp. 313-46.
- Deegan, C., Rankin, M. and Tobin, J. 2002. "An Examination of The Corporate Social and Environmental Disclosures of BHP from 1983-1997: A Test of Legitimacy Theory." *Accounting, Auditing, & Accountability Journal*, Vol. 15 No. 3, pp. 312-43.
- Dowling J. and Pfeffer, J. 1975. "Organizational Legitimacy: Social Values and Organizational Behaviour." *Pacific Social Review*, Vol. 18 No. 1 pp. 122-136.
- Fahmi, Irham. 2011. *Analisa Laporan Keuangan*. Bandung: Alfabeta.
- Freedman, M. and Jaggi, M. 1988. "An Analysis of The Association between Pollution Disclosure and Economic Performance." *Accounting, Auditing & Accountability Journal*, Vol. 1 No. 2, pp. 43-58.
- Freeman, R.E., and Reed, David L. 1983. "Stockholders and Stakeholders: A New Perspective on Corporate Governance." *Californian Management Review*, Vol 25. No. 3, pp.88-106.
- Friedman, M. 1962. *Capitalism and Freedom*. Chicago, United States: University of Chicago Press.
- G4 Pedoman Pelaporan Keberlanjutan. 2013. Netherlands. Global *Reporting Initiative*.
- Ghozali dan Chariri, 2007. *Teori Akuntansi*. Semarang. Badan Penerbit Undip.
- Ghozali, Imam. 2013. *Aplikasi Analisis Multivariat dengan Program IBM SPSS 21. Edisi 7*. Semarang. Penerbit Universitas Diponegoro.
- Gray, R. H. 1994. "Corporate Reporting for Sustainable Development: Accounting for Sustainability in 2000AD." *Environmental Values* 3, No. 1.
- Gray, R., Owen, D.L. and Maunders, K.T. 1988. "Corporate Social Reporting: Emerging Trends in Accountability and The Social Contract." *Accounting, Auditing, & Accountability Journal*, Vol. 1 No. 1, pp. 6-20.
- H. M., Jogiyanto. 2007. *Teori Portofolio dan Analisis Investasi*. Edisi Keenam. Cetakan Pertama. Yogyakarta: PT.BPFE Yogyakarta.

- Hackston, David and Milne, Markus. 1996. "Some Determinants of Social and Environmental Disclosure in New Zealand Companies." *Accounting, Auditing, and Accountability Journal*, Vol. 9, p. 77-108.
- Hary Ardian dan Surya Rahardja. 2013. "Faktor-Faktor yang Mempengaruhi Kebijakan Pengungkapan Tanggung Jawab Sosial dan Lingkungan." Volume 2, Nomor 2, Halaman 1-13.
- Ikatan Akuntan Indonesia. 2012. Standar Akuntansi Keuangan. Jakarta. IAI.
- Jama'an. 2008. Pengaruh Mekanisme Corporate Governance, Dan Kualitas Kantor Akuntan Publik Terhadap Integritas Informasi Laporan Keuangan. Universitas Diponegoro.
- Kasmir. 2008. *Analisis Laporan Keuangan*. Jakarta: PT. Rajagrafindo Persada
- Kolk, A. 2000. "Green reporting". *Harvard Business Review*, Vol. 78 No. 1, pp. 15-16.
- L., Al Azhar. 2014. "Pengaruh Elemen *Corporate Governance* terhadap Luas Pengungkapan *Corporate Social Responsibility* (CSR) pada Perusahaan Perbankan yang Terdaftar di Bursa Efek Indonesia." *Jurnal Akuntansi*, Vol. 3 No.1.
- Lindrianasari. 2007. "Hubungan antara Kinerja Lingkungan dan Kualitas Pengungkapan dengan Kinerja Ekonomi Perusahaan di Indonesia." *Jurnal JAAI*, Vol. 11 No. 2.
- Malcolm Smith, Khadijah Yahya, Ahmad Marzuki Amiruddin. 2007. "Environmental Disclosure and Performance Reporting in Malaysia." *Asian Review of Accounting*, Vol. 15 Iss: 2 pp. 185 – 199.
- Munawir, S. 2012. *Analisis Informasi Keuangan*. Liberty. Yogyakarta
- Neu, D., Warsame, H. and Pedwell, K. 1998. "Managing Public Impressions: Environmental Disclosures in Annual Reports." *Accounting, Organization, and Society*, Vol. 23 No. 3, pp. 265-82.
- Richardson, A. and Welker, M. 2001. "Social Disclosure, Financial Disclosure, and The Cost of Equity Capital." *Accounting, Organizations and Society*, Vol. 26 Nos 7/8, pp. 597-616.
- Roberts, R.W. 1992. "Determinants of Corporate Social Responsibility Disclosure: An Application of Stakeholder Theory." *Accounting, Organizations and Society*, Vol. 17 No. 6, pp. 595-612.
- Rutoto, Sabar. 2007. *Pengantar Metodologi Penelitian*. Kudus. FKIP: Universitas Muria.

- Shocker, A.D. and Sethi, S.P. 1973. "An Approach to Developing Societal Preferences in Developing Corporate Action Strategies." *California Management Review*, 97-105.
- Suchman, Mark C. 1995. "Managing Legitimacy: Strategic and Institutional Approaches." *The Academy of Management Review*, Vol. 20 No. 3.
- Sugiyono. 2002. *Statistika Untuk Penelitian*. Bandung. Alfabeta.
- Sugiyono. 2005. *Metode Penelitian Administrasi*. Bandung. Alfabeta.
- Sugiyono. 2011. *Metode Penelitian Pendidikan (Pendekatan Kuantitatif, Kualitatif, dan R&D)*. Bandung. Alfabeta.
- Suratno, Ignatius Bondan, Darsono dan Siti Mutmainah. 2006. "Pengaruh Environmental Performance terhadap Environmental Disclosure dan Economic Performance (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Jakarta Periode 2001-2004)." Simposium Nasional Akuntansi IX.
- Syaifulrahman dan Laksito. 2016. "Faktor-Faktor yang Mempengaruhi Pengungkapan Risiko (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2014)." *Diponegoro Journal of Accounting*, Vol. 5, No. 4, pp 1-12.
- Tilt, Carol Ann. 1997. "Environmental Policies of Major Companies: Australian Evidence." *British Accounting Review*, Vol. 29, pp. 367-94.
- Ullmann, A.A. 1985. "Data in Search of A Theory: A Critical Examination of The Relationships among Social Pperformance, Social Disclosure, and Economic Performance of US Firms." *Academy of Management Review*, Vol. 10 No. 4, pp. 540-57.
- Uma Sekaran, 2006, *Metodologi Penelitian untuk Bisnis*, Edisi 4. Jakarta: Salemba Empat.
- Undang-Undang Republik Indonesia Nomor 23 Tahun 1997 tentang Pengelolaan Lingkungan Hidup
- Undang-Undang Republik Indonesia Nomor 40 Tahun 2007 tentang Perseroan Terbatas
- Utami, Rizky Putri. 2008. "Pengaruh Pengungkapan Lingkungan terhadap Kinerja Keuangan dan Kinerja Saham." Universitas Islam Negeri Syarief Hidayatullah.

Van de Burgwal, Dion and Rui José Oliveira Vieira. 2014. "Environmental Disclosure Determinants in Dutch Listed Companies". *USP Sao Paulo*, Vol. 25, No. 64, pp. 60-78.

Wahyu, Ika S. D. 2012. "Pengaruh Mekanisme *Corporate Governance*, Ukuran Perusahaan, dan Profitabilitas terhadap Luas Pengungkapan *Corporate Social Responsibility* (CSR) pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia (BEI) Periode 2007-2009." *Institut Bisnis dan Informatika Indonesia*, Vol. 1, No, 1.

Widianto, Hari Suryono. 2011. "Penaruh Profitabilitas, Likuiditas, *Leverage*, Aktivias, Ukuran Perusahaan, dan *Corporate Governance* terhadap Praktik Pengungkapan *Sustainability Report*." Universitas Diponegoro.

Wiyuda, Alang dan Pramono, Hadi. 2017. "Pengaruh *Good Corporate Governance*, Karakteristik Perusahaan terhadap Luas Pengungkapan *Corporate Social Responsibility* pada Perusahaan Terdaftar di BEI." *Jurnal Kompartemen*, Vol. 14 No. 1.

www.wikipedia.co.id

www.idx.co.id