

DAFTAR PUSTAKA

- Abdelghany, K. E. 2005. "Measuring the Quality of Earnings". *Managerial Auditing Journal*. Vol. 20 No. 9, pp. 1001-1015.
- Achmad, K., Subekti, I., Atmini, S. 2007. "Investigasi Motivasi dan Strategi Manajemen Laba pada Perusahaan Publik di Indonesia". *Simposium Nasional Akuntansi X*. Makassar.
- Alviani, V. 2016. "CSR Etika Bisnis Corporate Social Responsibility". pp. 1-13. <http://www.academia.edu>. Diunduh pada tanggal 9 Juni 2016.
- Apriantiny, K. D. 2015. "Implementasi Corporate Social Responsibility (CSR) Sebagai Modal Sosial pada PT. Tirta Mumbul Jaya Abadi, Singaraja Bali". *Jurnal Jurusan Pendidikan Ekonomi*. Vol. 5. No. 1, pp. 1-11.
- Belkaoui, A. R. 2006. *Teori Akuntansi*. Jakarta: Salemba Empat.
- Bertens, K. 2009. *Pengantar Etika Bisnis*. Yogyakarta: Kanisius.
- Brown, N dan Deegan, C. 1998. "The Public Disclosure of Environmental Performance Information: A Dual Test of Media Agenda Setting Theory and Legitimacy Theory". *Accounting and Business Research*. Vol. 29 No. 1, pp.21-41.
- Chih, H. L., Shen, C. H., dan Kang, F. C. 2008. "Corporate Social Responsibility, Investor Protection, and Earnings Management: Some International Evidence". *Journal of Business Ethics*. Vol. 79 Nos 1/2, pp. 179-198.
- Choi, T. H. dan Pae, J. 2011. "Business Ethics and Financial Reporting Quality: Evidence from Korea". *Journal of Business Ethics*. Vol. 103 No. 3, pp. 403-427.
- Dechow, P. M., Sloan, R. G., dan Sweeney, A. P. 1995. "Detecting Earnings Management". *The Accounting Review* 70, pp. 193-225.
- Dentchev, N. A. 2004. "Corporate Social Performance As A Business Strategy". *Journal of Business Ethics*. Vol. 55 No. 4, pp. 397-412.
- Ebaid, I. E. 2013. "Corporate Governance and Investor's Perceptions of Earnings Quality: Egyptian Perspective". *The International Journal of Business in Society*. Vol. 13 No. 3, pp. 261-273.

- Elkington, J. 1997. *Cannibals with Forks*. The Triple Bottom Line of 21st Century Business.
- Ghozali, Imam. 2013. *Aplikasi Analisis Multivariate dengan Program IBM SPSS 21*. Semarang: Badan Penerbit Universitas Diponegoro.
- Healy, P. dan Wahlen, J. 1999. "A review of the Earnings Management Literature and Its Implications for Standard Setting". *Accounting Horizons*. Vol. 13 No.4, pp. 365-383.
- Hong, Y. dan Andersen, M. L. 2011. "The Relationship between Corporate Social Responsibility and Earnings Management: An Explanatory Study". *Journal of Business Ethics*. Vol. 104 No. 4, pp. 461-471.
- Horison, M. Y dan Nugrahanti, Y. W. 2014. "Perbedaan Pengungkapan Corporate Social Responsibility dan Nilai Perusahaan antara Perusahaan dengan Manajemen Laba Tinggi dan Rendah". *Seminar Nasional dan Call for Paper*, pp. 281-295.
- Ikatan Akuntan Indonesia (IAI). 1994. *Standar Akuntansi Keuangan*. Jakarta: Salemba Empat.
- Ikatan Akuntan Indonesia (IAI). 2009. *Pernyataan Standar Akuntansi Keuangan No. 1: Komponen Laporan Keuangan Lengkap, Penyajian Laporan Keuangan, dan Extraordinary Items*. Jakarta: IAI.
- Islam, M. A. dan Deegan, C. 2010. "Media Pressures and Corporate Disclosure of Social Responsibility Performance Information: A Study of Two Global Clothing and Sports Retail Companies". *Journal of Accounting and Business Research*. Vol. 40 No. 2, pp. 131-148.
- Isyanto, S. dan Ratnaningsih, D. 2014. "Pengaruh Corporate Social Responsibility terhadap Kualitas Laba (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di BEI Tahun 2009-2012)". Yogyakarta.
- Jaggi, B. dan Gull, F. A. 1999. "An Analysis of Joint Effects of Investment Opportunity Set, Free Cash Flow, and Size on Corporate Debt Policy". *Review of Quantitative Finance and Accounting*. Vol. 12, pp. 371-381.
- Kementerian Perdagangan. 2014. *Kinerja Ekspor Indonesia Tahun 2014*. Jakarta: Warta Ekspor.
- Kementerian Perindustrian. 2014. "Perkembangan Ekspor Indonesia Berdasarkan Sektor". <http://www.kemenperin.go.id/>. Diakses pada tanggal 21 Maret 2016.

- Khan, A., Muttakin, M. B., dan Siddiqui, J. 2013. "Corporate Governance and Corporate Social Responsibility Disclosures: Evidence from An Emerging Economy". *Journal of Business Ethics*. Vol. 114 No. 2, pp. 207-223.
- Kim, Y., Park, M. S., dan Wier, B. 2012. "Is Earnings Quality Associated with Corporate Social Responsibility?". *The Accounting Review*. Vol. 87 No. 3, pp. 761-796.
- Laksmana, I. dan Yang, Y. 2009. "Corporate Citizenship and Earnings Attributes". *Advances in Accounting, Incorporating Advances in International Accounting*. Vol. 25 No. 1, pp. 40-48.
- Lambert, R. A. 2001. "Contracting Theory & Accounting". *Working Paper*, <http://papers.ssrn.com>. The Wharton School University of Pennsylvania. Diunduh pada tanggal 6 Juni 2016.
- Lindblom, C. K. 1993. "The Implications of Organizational Legitimacy for Corporate Social Performance and Disclosure". *Critical Perspectives on Accounting Conference*. New York.
- Moir, L. 2001. "What Do We Mean by Corporate Social Responsibility". *Corporate Governance*. Vol. 1 No. 2, pp. 16-22.
- Muttakin, M. B., Khan, A., dan Azim, M. I. 2015. "Corporate Social Responsibility Disclosures and Earnings Quality: Are They A Reflection of Manager's Opportunistic Behavior?". *Managerial Auditing Journal*. Vol. 30 No. 3, pp. 277-298.
- Nurwa, R. A. 2015. *Pengaruh Kualitas Laba Akuntansi terhadap Efisiensi Investasi Perusahaan dengan Risiko Litigasi sebagai Variabel Moderating*. Skripsi, Fakultas Ekonomika dan Bisnis Universitas Diponegoro. Semarang.
- Prior, D., Surroca, J., dan Tribo, J. 2008. "Are Socially Responsible Managers Really Ethical? Exploring the Relationship between Earnings Management and Corporate Social Responsibility". *Corporate Governance: An International Review*. Vol. 16 No. 3, pp. 160-177.
- Putri, R. W. E. 2014. "Pengaruh Profitabilitas terhadap Pengungkapan Corporate Social Responsibility (Studi Empiris pada Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia (BEI) pada Tahun 2010-2012)". *Jurnal Ilmiah Mahasiswa FEB Universitas Brawijaya*. Malang.
- Rahmanti, M. M. 2013. *Pendeteksian Kecurangan Laporan Keuangan melalui Faktor Risiko Tekanan dan Peluang (Studi Kasus pada Perusahaan*

yang Mendapat Sanksi dari Bapepam Periode 2002-2006). Skripsi, Fakultas Ekonomika dan Bisnis Universitas Diponegoro, Semarang.

- Retno, R. D. 2012. *Pengaruh Good Corporate Governance dan Pengungkapan Corporate Social Responsibility terhadap Nilai Perusahaan (Studi Empiris pada Perusahaan yang Terdaftar di Bursa Efek Indonesia Periode 2007-2010)*. Skripsi, Fakultas Ekonomi Universitas Negeri Yogyakarta. Yogyakarta.
- Salewski, M. dan Zulch, H. 2014. "The Association between Corporate Social Responsibility and Earnings Quality: Evidence from European Blue Chips". *Working Paper, HHL-Leipzig Graduate School of Management, Saxony*.
- Sayekti, Y. dan Wondabio, L. S. 2007. "Pengaruh CSR Disclosure terhadap Earning Response Coefficient (Studi Empiris pada Perusahaan yang Terdaftar di Bursa Efek Jakarta)". *Simposium Nasional Akuntansi X*. Makassar.
- Schipper, K. dan Vincent, L. 2003. "Earnings Quality". *Accounting Horizons*. Vol.17.
- Scott, W. R. 2003. *Financial Accounting Theory*. Third Edition. University of Waterloo.
- Sindhudiptha, I. N. S. Y. dan Yasa, G. W. 2013. "Pengaruh Corporate Social Responsibility pada Kinerja Keuangan Perusahaan dan Implikasinya terhadap Nilai Perusahaan". *Jurnal Akuntansi Universitas Udayana*. Vol. 4.2, pp. 388-405.
- World Bank. 2004. "Public Sector Roles in Strengthening Corporate Social Responsibility: Taking Stock". pp. 1-28.
- Yintayani, N. N. 2011. *Faktor-faktor yang Memengaruhi Corporate Social Responsibility (Studi Empiris pada Perusahaan yang Terdaftar di Bursa Efek Indonesia Tahun 2009)*. Tesis, Program Magister Studi Akuntansi Universitas Udayana, Denpasar.
- Yip, E., Staden, C. V., dan Cahan, S. 2011. "Corporate Social Responsibility Reporting and Earnings Management: The Role of Political Costs". *Australasian Accounting Business and Finance*. Vol. 5 No. 3, pp. 17-33.