

DAFTAR PUSTAKA

- Abdolmohammadi, M.J. 2005. "Intellectual capital disclosure and market capitalization". *Journal of Intellectual Capital*, Vol. 6, No. 3, h. 397-416.
- Al-Akra, M dan Ali, M.J. 2012. "The value relevance of corporate voluntary disclosure in the Middle-East – the case of Jordan". *Journal of Accounting and Public Policy*, Vol.31, h. 533-549.
- Anam, O.A. Fatima, A.H. dan Majdi, A.R.H. 2011. "Effects of intellectual capital information disclosed in annual reports on market capitalization: evidence from Bursa Malaysia". *Journal of Human Resource Costing & Accounting*, Vol. 15, No.2, h. 85-101.
- Ararat, M dan Yurtoglu, B.B. 2006. "Corporate governance in Turkey: an introduction to the special issue". *Corporate Governance: An International Review*, Vol.14, No. 4, h. 201-6.
- Bapepam. 2012. *Pedoman Penyajian dan Pengungkapan Laporan Keuangan Emiten atau Perusahaan Publik*. Keputusan ketua badan pengawas pasar modal dan lembaga keuangan No : KEP-431/BL/2012, <http://www.bapepam.go.id>.
- Beattie, V. dan Smith, S.J. 2010. "Human capital, value creation and disclosure". *Journal of Human Resource Costing & Accounting*, Vol. 14, No.4, h. 262-85.
- Berk, J. B. 1995. "A critique of size-related anomalies". *Review of Financial Studies*, Vol. 8, No. 2, h. 275-286.
- Botosan, C. 1997. "Disclosure level and the cost of equity capital". *The Accounting Review* , Vol. 72, No. 3, h. 323-49.
- Bruggen, A., Vergauwen, P. dan Dao, M. 2009. "Determinants of intellectual capital disclosure evidence from Australia". *Management Decision*, Vol. 47, No.2, h. 233-45.
- Chau, G. dan Gray S.J. 2010. "Family ownership, board independence and voluntary disclosure: evidence from Hong Kong". *Journal of International Accounting, Auditing and Taxtion*, Vol. 19, No.2, h. 93-109.

- Cooke, T.E. 1989. "Voluntary disclosure by Swedish companies". *Journal of International Financial Management and Accounting*, Vol. 1, No.2, h. 171-95.
- Core, J.E. 2001. "A review of the empirical disclosure literature: discussion". *Journal of Accounting and Economics*, Vol. 31, h. 441-56.
- Cormier, D., Ledoux, M.J. dan Magnan, M. 2011. "The informational contribution of social and environmental disclosures for investors". *Management Decision*, Vol. 49, No.8, h. 1276-304.
- Crhistiawan, Y. J. dan Tarigan, Josua. 2007. "Kepemilikan manajerial: kebijakan hutang, kinerja dan nilai perusahaan.
- Curado, C., Henriques, L. dan Bontis, N. 2011. "Intellectual capital disclosure payback". *Management Decision*, Vol. 49, No. 7, h. 1080-98.
- Darmadi, Salim. 2013. "Information disclosure by family-controlled firms: The role of board independence and institutional ownership". *Assian Review of Accounting*, Vol. 21, No. 3.
- Demirag, I dan Seter, M. 2003. "Ownership patterns and control in Turkish listed companies". *Corporate Governance: An International Review*, Vol. 11, No. 1, h. 40-51.
- Fama, E. F. dan French, K. R. 1992. "The cross-section of expected stock returns". *Journal of Finance*, Vol. XLVII, No. 2, h. 427-465.
- Francis, J. dan Schipper, K. 1999. "Have financial statement lost their relevance". *Journal of Accounting Research*, Vol. 37, No.2, h. 319-52.
- Gelb, D. S. dan Zarowin, P. 2002. "Corporate disclosure policy and the informativeness of stock prices". *Review of Accounting Studies*, Vol. 7, h. 33-52.
- Ghozali, Imam. 2011. *Aplikasi Analisis Multivariate dengan Program SPSS*. Semarang: Badan Penerbit Universitas Diponegoro.
- Gordon, L.A., Loeb, M.P. dan Sohail, T. 2010. Market value of voluntary disclosures concerning information security. *MIS Quarterly*, Vol. 34, No. 3, h. 567-94.

- Hassan, O.A.G., Giorgioni, G., Romily, P. dan Power, D. 2009. The value-relevance of disclosure: evidence from the emerging capital market of Egypt. *The International Journal of Accounting*, Vol. 44, No. 1, h. 79-102.
- Hendriksen, Eldon S. dan Breda, Michaele Van. (1991). *Accounting Theory*. Singapura: McGraw-Hill.
- Healy, P. dan Palepu, K. 1993. "The effect of firms' financial disclosure strategies on stock prices", *Journal of Accounting*, Vol. 7, No. 1, h. 1-11.
- Hossain, M. dan Hammami, H. 2009. Voluntary disclosure in the annual reports of an emerging country: the case of Qatar. *Advances in Accounting, Incorporating Advances in International Accounting*, VI. 25, No. 2, h. 255-65.
- Huafang, X. dan Jianguo, Y. 2007. "Ownership structure, board composition and corporate voluntary disclosure: evidence from listed companies in China", *Managerial Auditing Journal*, Vol. 22, No. 6, h. 604-19.
- Hussey, R. 1999. 2 ed. A dictionary of accounting. Oxford University, Newyork.
- Ibrahim, M.K., Raudah, D., Haslinda, Y. dan Normahiran, Y. 2004. "Market value and balance sheet numbers: evidence from Malaysia", dalam Khairul, A.K., Ibrahim, M.K. dan Mohamed Zain, M. (Eds), *Financial Reporting in Malaysia: Some Empirical Evidence* 1st ed., Utusan Publications & Distributors Sdn Bhd., Kuala Lumpur, h. 40-51.
- Khomsiyah, 2005, "Analisis Hubungan Struktur Dan Indeks Corporate Governance Dengan Kualitas Pengungkapan". Disertasi S3, Universitas Gadjah Mada.
- Kohl, N. dan Schaeffers, W. 2012. "Corporate governance and market valuation of publicly traded real estate companies: evidence from Europe", *Journal of Real Estate Finance and Economics*, Vol. 44, No. 3, h. 362-93.
- Komite Nasional Kebijakan Governance. 2006. *Pedoman Umum Corporate Governance Indonesia*. Jakarta: KNKG
- Lang, M.H. dan Lundholm, R.J. 2000. "Voluntary disclosure during equity offerings : Reducing information asymmetry or hyping the stock". *Contemporary Accounting Research*, Vol. 17, No. 4, h. 623-62.

- Lins, K. V. 2003. "Equity ownership and firm value in emerging markets". *Journal of Financial and Quantitative Analysis*, Vol. 38, No. 1, h. 159-184.
- Lundholm, R. dan Myers, L.A. 2002. "Bringing the future forward: the effect of disclosure on the return-earnings relation". *Journal of Accounting Research*, Vol. 40, h. 809-839.
- Millar, C., Eldomiaty, T.I., Choi, C.J. dan Hilton, B. 2005. "Corporate governance and institutional transparency in emerging markets", *Journal of Business Ethics*, Vol. 59, h. 163-74.
- Mitton, T. 2002. "A cross-firm analysis of the impact of corporate governance on the East Asian financial crisis". *Journal of Financial Economics*, Vol. 64, No. 2, h. 215-41.
- Murray, A., Sinclair, D., Power, D. dan Gray, R. 2006. "Do financial markets care about social and environmental disclosure? Further evidence and exploration from the UK". *Accounting, Auditing and Accountability Journal*, Vol. 19, No. 2, h. 228-55.
- Oliveira, L., Rodrigues, L.L. dan Craig, R. 2006. "Firm-specific determinants of intangibles reporting: evidence from the Portuguese stock market". *Journal of Human Resources Costing & Accounting*, Vol. 10, No. 1, h. 11-33.
- Orens, R., Aerts, W. dan Lybaert, N. 2009. "Intellectual capital disclosure, cost of finance and firm value". *Management Decision*, Vol. 47, No. 10, h. 1536-54.
- Ragab, A. A. dan Omran, M. M. 2006. "Accounting information value relevance and investors' behavior in the Egyptian equity market". *Review of Accounting and Finance*, Vol. 5, No. 3, h. 279-97.
- Rahayu, Sovi Ismawati. 2012. "Pengaruh tingkat ketaatan pengungkapan wajib dan luas pengungkapan sukarela terhadap kualitas laba". *Jurnal Akuntansi* h. 2
- Salter, S.B. 1998. "Corporate financial disclosure in emerging markets: does economic development matter?". *The International Journal of Accounting*, Vol. 33, No. 2, h. 211-34.

- Sheu, H.-J., Chung, H. dan Liu, C.-L. 2010. "Comprehensive disclosure of compensation and firm value: the case of policy reforms in an emerging market". *Journal of Business Finance & Accounting*, Vol. 37, h. 1115-44.
- Tower, G., Vu, K.A. dan Scully, G. 2011. "Corporate communication for Vietnamese listed firms". *Asian Review of Accounting*, Vol. 19, No. 2, h. 125-46.
- Ugur, M. dan Ararat, M. 2006. "Does macroeconomic performance affect corporate governance? Evidence from Turkey". *Corporate Governance: An International Review*, Vol. 14, No. 4, h. 325-48.
- Ugurlu, M. 2000. "Agency costs and corporate control devices in the Turkish manufacturing industry". *Journal of Economic Studies*, Vol. 27, No. 6, h. 566-99.
- Uyar, Ali dan Kilic, Merve. 2012. "Value relevance of voluntary disclosure: evidence from Turkish firms". *Journal of Intellectual Capital*, Vol. 13, No. 3, h. 363-376.
- Wang, K., Sewon, O. dan Claiborne, M.C. 2008. "Determinants and consequences of voluntary disclosure in an emerging market: evidence from China". *Journal of International Accounting, Auditing and Taxation*, Vol. 17, No. 1, h. 14-30.
- Young, D. dan Guenther, D. A. 2003. "Financial reporting environments and international capital mobility". *Journal of Accounting Research*, Vol. 41, No. 3, h. 553-79.
- Yurtoglu, B.B. 2000. "Ownership, control and performance of Turkish listed firms". *Empirica*, Vol 27, No. 2, h. 193-222.