

## DAFTAR PUSTAKA

- Almilla, L. S. & Wijayanto, D., 2007. "Pengaruh Environmental Performance dan Environmental Disclosure Terhadap Economic Performance", *Proceedings the 1st Accounting Conference*, Depok, 7-9 November 2007, pp 1-23.
- Al Tuwaijiri, S. A. A., Christensen, T. E. & Hughes, K., 2003. "The Relationship Among Environmental Disclosure, Environmental Performance, and Economic Performance: A Simultaneous Equations Approach". *Accounting, Organization and Society*. Vol. 29, pp 447-471.
- Anggraini, F. R. R., 2006. "Pengungkapan Informasi Sosial dan Faktor-Faktor yang Mempengaruhi Pengungkapan Informasi Sosial dalam Laporan Keuangan Tahunan". *Paper disajikan pada Simposium Nasional Akuntansi 9*, Padang, 23-24 Agustus 2006.
- Barako, D. G. & Brown, A. M., 2008. "Corporate Social Reporting and Board Representation: Evidence from the Kenya Banking Sector". *J Manage Gov*, pp. 309-324.
- Belkaoui, A. & Karpik, P. G., 1989. "Determinants of the Corporate Decision to Disclose Social Information". *Accounting, Auditing, and Accountability Journal*, Volume 2, No. 1, pp. 36-51.
- Buhr, N., 1998. "Environmental Performance Legislation and Annual Report Disclosure: The Case of Acid Rain and Falconbridge". *Accounting, Auditing and Accountability Journal*, Volume 11, No. 2, pp. 163-190.
- Cho, C. H. & Patten, D. M., 2007. "The Role of Environmental Disclosure as Tools of Legitimacy : A Research Note". *Accounting, Organization, and Society* 32, pp. 639-647.
- Cong, Y. & Freedman, M., 2011. Corporate Governance and Environmental Performance and Disclosures. *Advances in Accounting, incorporating Advances in International Accounting* 27, pp. 223-232.
- Daniri, M. A., 2008. "Standarisasi Tanggung Jawab Sosial Perusahaan", <http://www.madani-ri.com/2008/01/17/standarisasi-tanggung-jawab-sosial-perusahaan-bag-i/> diakses 24 Agustus 2012.
- Deegan, C., 2002. "The Legitimising Effect of Social and Environmental Disclosure- a Theoretical Foundation". *Auditing and Accountability Journal*, Vol 15, No. 3, pp. 282-311.

- \_\_\_\_\_ & Rankin, M., 1996. "Do Australian Companies Report Environmental News Objectively?". *Accounting, Auditing & Accountability Journal*. Vol 9, No. 2, pp 50-67
- Dunn, P. & Sainty, B., 2009. "The Relationship among Board of Director Characteristic, Corporate Social Performance and Corporate Financial Performance". *International Journal of Managerial Finance*, Vol. 5, No.4, pp. 407-423.
- Elkington, J., 1997. *Cannibals with forks The Tripple Bottom Line of 21 Century Bussiness*. Oxford: Capstone Publishing Ltd.
- Fama, E. F. & Jensen, M. C., 1983. "Separation Ownership and Control". *Journal of Law and Economics*, Vol. 26, No.2, pp. 301-325.
- Forum Corporate Governance Indonesia (FCGI). 2006. *Peranan Dewan Komisaris dan Komite Audit dalam Pelaksanaan Corporate Governance (Tata Kelola Perusahaan)*, Jakarta
- Ghozali, I., 2005. *Aplikasi analisis Multivariate dengan Program SPSS*. Semarang: Badan Penerbit Universitas Diponegoro.
- Ghozali, I. & Chariri, A., 2007. *Teori Akuntansi*. Semarang: Badan Penerbit Universitas Diponegoro.
- Hackston, D. & Milne, M. J., 1996. "Some Determinants of Social and Environmental Disclosures in New Zealand Companies". *Accounting, Auditing and Accountability Journal*, Vol. 9, No.1, pp. 77-108.
- Hasibuan, M. R., 2001. "Pengaruh Karakteristik Perusahaan terhadap Pengungkapan Sosial dalam Lapotan Tahunan di BEJ dan BES". *Tesis*, Magister Akuntansi, Universitas Diponegoro, Semarang.
- Hughes, S. B., Anderson, A. & Golden, S., 2001. "Corporate Environmental Disclosure: Are They Useful in Determining Environmental Performance?". *Journal of Accounting and Public 20* , pp. 217-240.
- Ja'far, M. & Arifah, D. A., 2006. "Pengaruh Dorongan Manajemen Lingkungan, Manajemen Lingkungan Proaktif dan Kinerja Lingkungan terhadap Public Enviromental Reporting". *Paper disajikan pada Simposium Nasional Akuntansi 9*, Padang, 23-24 Agustus 2006.
- Januarti, I. & Apriyanti, D., 2005. "Pengaruh Tanggung Jawab Sosial Perusahaan terhadap Kinerja Keuangan". *Jurnal Manajemen, Akuntansi dan Sistem Informasi*, Vol 5, pp. 227-243.

- Jensen, M. C. & Meckling, W. H., 1976. "Theory of the Firm : Managerial Behaviour, Agency Cost, and Ownership Structure". *Journal of Financial Economics*, Vol 3, No. 4, pp. 305-360.
- KNKG, 2006. Pedoman Umum Good Corporate Governance Indonesia, Jakarta.
- Lindrianasari, 2007. "Hubungan Antara Kinerja Lingkungan dan Kualitas Pengungkapan Lingkungan dengan Kinerja Ekonomi Perusahaan di Indonesia". *JAAI*, Vol 11, No. 2, pp. 159-172.
- \_\_\_\_\_, 2008. "Hubungan Antara Penerapan Akuntansi Lingkungan dengan Peningkatan Kinerja Lingkungan oleh Pihak Eksternal Perusahaan di Indonesia". *Jurnal Penelitian dan Pengembangan Akuntansi*, Vol 2, No. 2, pp. 81-93.
- Nurkhin, A., 2009. "Corporate Governance dan Profitabilitas: Pengaruhnya terhadap Pengungkapan Tanggung Jawab Sosial Perusahaan". *Tesis*, Magister Akuntansi, Universitas Diponegoro, Semarang.
- Pahuja, S., 2009. "Relationship Between Environmental Disclosure and Corporate Characteristic: A Study of Large Manufacturing Companies in India". *Social Responsibility Journal*, Vol 5, No. 2, pp. 227-244.
- Patten, D. M., 2002. The Relation Between Environmental Performance and Environmental Disclosure; A Research Note. *Accounting, Organization and Society* 27, pp. 763-773.
- Purwanto, A. T. "Pengukuran Kinerja Lingkungan",  
[http://andietri.tripod.com/jurnal/Pengukuran\\_KL\\_k.PDF](http://andietri.tripod.com/jurnal/Pengukuran_KL_k.PDF) diakses 31 Januari 2013 .
- Rawi, 2003. "Pengaruh Kepemilikan Manajemen, Institusi dan Leverage terhadap Corporate Social Responsibility pada Perusahaan Manufaktur yang Listing di BEI". *Tesis*, Magister Akuntansi, Universitas Diponegoro, Semarang.
- \_\_\_\_\_, & Muchlish, M., 2010. "Kepemilikan Manajemen, Kepemilikan Institusi, Leverage dan Corporate Social Responsibility". *Paper disajikan pada Simposium Nasional Akuntansi 13*, Purwokerto, 13-15 Oktober 2010.
- Robbins, S. P. & Coulter, M., 2005. *Manajemen edisi Kedelapan, Jilid 1*. Jakarta: PT Indeks Kelompok Gramedia.
- Rustiarini, N. W., 2010. "Pengaruh Corporate Governance pada Hubungan Corporate Social Responsibility dan Nilai Perusahaan". *Paper disajikan pada Simposium Nasional Akuntansi 13*, Purwokerto, 13-15 Oktober 2010.

- Said, R., Yuserrie, H. Z., & Hasnah, H. 2009. "The Relationship between Corporate Social Responsibility and Corporate Governance Characteristics in Malaysia Public Listed Companies". *Social Responsibility Journal*. Vol.5, No. 2, pp. 212-226
- Sarumpaet, S., 2005. "The Relationship Between Enviromental Performance and Financial Performance of Indonesian Company". *Jurnal Akuntansi dan Keuangan*, Vol 7, No. 2, pp. 89-98.
- Sembiring, E. R., 2003. "Pengaruh Karakteristik Perusahaan terhadap Pengungkapan Tanggung Jawab Sosial". *Tesis*, Magister Akuntansi, Universitas Diponegoro, Semarang.
- Sharma, V., Naiker, V. & Lee, B., 2009. "Determinants of Audit Comitter Meeting Frequency: Evidence from Voluntary Governance System". *Accounting Horizons*. Volume 23, <http://libra.msra.cn/Publication/38962764/>. Diakses pada tanggal 20 November 2012.
- Sun, Nan; Salama, Aly; Hussainey, Khaled;, 2009. "Corporate Enviromental Disclousure, Corporate Governance and Earning Management". *Managerial Auditing Journal*. Vol 25, No.7 pp. 679-700.
- Suratno, I. B., D. & Mutmainah, S., 2006. "Pengaruh Enviromental Performance Terhadap Enviromental Disclousure dan Economic Performance". *Paper disajikan pada Simposium Nasional Akuntansi 9*, Padang, 23-24 Agustus 2006.
- Villiers, Charl de., Naiker, V., & Staden,C., 2009. "Good Corporate Governance Makes for Good Environmental Performance". Dipersentasikan pada *AFAANZ Conferense*, New Zealand, Juli 2009.