

## DAFTAR PUSTAKA

- Abbott, L.J., Parker, S., dan Peters, G. (2004). Audit Committee Characteristics and Restatements. *Auditing a Journal of Practice and Theory* , 23, 69-87.
- Abdullah, N.S., Yusof, N.Z.M., dan Nor, M.N.M. (2010). Financial Restatements and Corporate Governance Among Malaysian Listed Companies. *Managerial Auditing Journal* , 25.
- Adams.S. dan Simnett.R. (2011). Integrated Reporting: An Opportunity for Australia's Not-for-Profit Sector. *Australian Accounting Review* , 21 (3), 292.
- Agrawal, A., dan Chadha, S. (2005). Corporate Governance and Accounting Scandals. *Journal of Law and Economics* , 48, 371.
- Akhtaruddin, M., dan Haron, H. (2010). Board ownership, Audit Committees' Effectiveness, and Corporate Voluntary Disclosures. *Asian Review of Accounting* , 18, 68-82.
- Azam, Z., Warraich, K.M., dan Awan, S.H. (2011). One Report: Bringing Change in Corporate Reporting through integration of Financial and Non-Financial Performance Disclosure. *Journal of Accounting and Financial Reporting* , 1, 52.
- Ballou, B., Casey, R.J., Grenier, J. dan Heitger, D.L. (2012). Exploring the Strategic Integration of Sustainability Initiatives: Opportunities for Accounting Research. *Journal of Accounting* , 26, 265-288.
- Ballou, B., Heitger, D.L, dan Landes, C.E. (2006, Desember). The Future of Corporate Sustainability Reporting: A Rapidly Growing Assurance Opportunity. *Journal of Accountancy* .
- Beasley, M., dan Salterio, S. (2001). The Relationship Between Board Characteristics and Voluntary Improvements in Audit Committee Composition and Experience. *18* (4), 539.
- Bedard, J. dan Gendron, Y. (2010). Strengthening the Financial Reporting System: Can Audit Committees Deliver? *International Journal of Auditing* , 14 (2), 174-210.
- Belkaoui dan Ahmed, R. (1993). *Accounting Theory* (5 ed.). New York: Thomson.

- Braiotta, L. (2003). An exploratory study of adopting requirements for audit committees for non-US commercial bank registrants: an empirical analysis of foreign equity investment. *Managerial Auditing Journal*, , 18.
- Cadbury Committee. (1992). *The Financial Aspects Of Corporate Governance*.
- Carcello, J.V., dan Neal, T.L. (2003). Audit Committee Characteristics and Auditor Dismissals Following New Going-Concern Reports. *The Accounting Review* , 78.
- Collier, P., dan Gregory, A. (1999). Audit committee activity and agency. *Journal of Accounting and Policy* .
- Dhaliwal, D. S., Naicker, V., dan Navissi, F. (2010, February). The Association Between Accruals Quality and the Characteristics of Accounting Experts and Mix of Expertise on Audit Committees. 1-37.
- Dionne, G. dan Triki, T. (2005, Mei). Risk Management and Corporate Governance: The Importance of Independence and Financial Knowledge for the Board and the Audit Committee. 5-20.
- Druckman, P. dan Fries, J. (2010). Integrated Reporting: The Future of Corporate Reporting? 81-85.
- Ebrahim, A. (2007). Earnings Management and Board Activity : an Additional Evidence. *Review of Accounting and Finance* , 6.
- Eipstein, M.J dan Freedman.M. (1994). Social Disclosure and the Individual Investor. *Accounting, Auditing & Accountability Journal* , 7.
- Ernst & Young. (2013). Integrated Reporting Driving Value.
- Fama dan Jensen. (1983). Separation of Ownership and Control. *Journal of Law and Economics* , 26, 22.
- FASB. (2010, September). Statement of Financial Accounting Concepts No. 8. pp. 1-2.
- FCGI. (2002). Peranan Dewan Komisaris dan Komite Audit dalam Pelaksanaan Corporate Governance. Jakarta.
- Felo, A.J. dan Krishnamurthy, S. (2003, April). Audit Committee Characteristics and the Perceived Quality of Financial Reporting: An Empirical Analysis. 2-15.

Financial Reporting Council. (2008, Oktober). Guidance On Audit Committee. p. 6.

Ghozali, I. dan Chariri, A. (2014). *Teori Akuntansi* (3 ed.). Semarang: Badan Penerbit Universitas Diponegoro.

Ghozali, I. (2011). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 19* (5 ed.). Semarang: Badan Penerbit Universitas Diponegoro.

Grundfest, J.A., dan Berruefy, M. (1987). *Sixteenth Annual Securities Regulation Institute*. Washington: The Treadway Commission.

Harianto dan Sudomo. (1998). *Perangkat dan Teknik Analisis Investasi di Pasar Modal Indonesia*. Jakarta: PT. BEJ.

Harris dan Jeffrey, E. (2004, April). Asymetric Social Interaction in Economics.

Hiro Tugiman. (1999). *Sekilas Komite Audit*. Bandung: PT. Eresco.

IIRC. (2013, Desember). The International Integrated Reporting Framework.

Institute Of Directors In Southern Africa. (2009). *King Code of Governance*. Institute Of Directors In Southern Africa. Institute Of Directors In Southern Africa.

Jack, W.A., Covington dan Burling . (1999). *Blue Ribbon Panel sends wake up call to sleepy audit committees*. Washington: Blue Ribbon Committee.

Jenner dan Block. (2003). Audit Committee Financial Experts.

Jensen, M.C. (1976). Theory of the Firm: Managerial Behaviour Agency Cost and Ownership Structure. *Journal of Financial Economics* , 3, 305-360.

Karamanou, I., dan Vafeas, N. (2005). The Association between Corporate Boards, Audit Committees, and Management Earnings Forecasts: An Empirical Analysis. *Journal of Accounting Research* , 43.

Klein, A. (2006, October). Audit Committee, Board of Director Characteristics, and Earnings Management. *Law and Economics Paper* .

Kolk, A. (2010). Trajectories of Sustainability Reporting by MNCs. *Journal of World Business* , 45, 367-374.

KPMG. (2009). *The Role Of The Audit Committee*. KPMG International , Russia.

Krzus, M. P. (2011, Juni). Integrated Reporting: If Not Now, When? 272.

- Lee, T., dan Stone, M. (1997). Economic Agency and Audit Committees: Responsibilities and Membership Composition. *International Journal of Auditing* .
- Li, J., Mangena, M., dan Pike, R. (2012). The effect of Audit Committee Characteristics on Intellectual Capital Disclosure. *The British Accounting Review* , 44, 98-110.
- McMullen, D.A. (1996). Audit committee performance: an investigation of the consequences associated with audit committee. *Auditing: A Journal of Practice & Theory* , 87-103.
- PwC. (2013, Agustus). Integrated Reporting Taking the First Step.
- Sedarmayanti. (2001). *Manajemen Sumber Daya Manusia dan Produktivitas Kerja*. Bandung: CV. Mandar Maju.
- Song, J., dan Windram, B. (2000, November). Benchmarking Audit Committee Effectiveness in the UK. *International Journal of Auditing* .
- Suaryana, A. (2005, September). Pengaruh Komite Audit terhadap Manajemen Laba. 148-156.
- Thorne, P.M. (1991). *Audit Committees : the Evolution Continues*. CCH Canadian.
- Ujiyantho, Arief dan Pramuka, A. (2007, Juli). Mekanisme Corporate Governance, Manajemen Laba dan Kinerja Keuangan. 2-17.
- Vancity. (2005, Agustus). Integrated Reporting Issues and Implications for Reporters.
- Wolk, H.I., Dodd, J.L., dan Tearney, M.G. (2004). *Accounting Theory* (6 ed.). Thomson.
- Yang, S.J., dan Khrisnan, J. (2005). Audit Committees and Quarterly Earnings Management. *International Journal of Auditing* , 201-219.
- Yatim Puan. (2009). Audit Committee Characteristics and Risk Management of Malaysian Listed Firms. *Malaysian Accounting Review* , 8.
- Zhang, Y., Zhou, J., dan Zhou, N. (2007). Audit Committee Quality, Auditor Independence, and Internal Control Weaknesses. 1-26.