

DAFTAR PUSTAKA

- Abdullah, S.N. and Mohd-Nasir, N. 2004. "Voluntary Disclosure and Corporate Governance among Financially Distressed Firms in Malaysia". *Financial Reporting, Regulation, and Governance vol. 3 no.1*
- Amalia, Dessy. 2005. "Faktor-Faktor yang Mempengaruhi Luas Pengungkapan Sukarela". BPPK published.
- Andayani, Wuryan. 2002. "Kesempatan Investasi, teori Kontrak, teori Sinyal: Perspektif Teori Akuntansi Positif. Media Akuntansi. Edisi 27 Juli-Agustus, hal. 60-84
- Birt, J., T. Smith, and C. Bilson. 2006. "Ownership, Competition, and Financial Disclosure". Social Science Research Network, <http://www.ssrn.com/>, Juli 2006
- Botosan, C.A. (1997). "Disclosure Level and The Cost of Equity Capital". *The Accounting Review*, 72 (3), pp. 323-349.
- Chau, G.K. and Gray, S.J. (2002). "Ownership Structure and Corporate Voluntary Disclosure in Hong Kong and Singapore". *The International Journal of Accounting*, 37(2), pp. 247-265.
- Chow, C.W and Wong-Boren, A. (1987). "Voluntary Financial Disclosure Among Mexican Corporations". *The Accounting Review*, 62 (3), pp. 533-541.
- Classens, Stijn., Simeon Djankov, and L. Klapper. 1999. "Resolution of Corporate Distress in East Asia". *World Bank Policy Research Working Paper*. June, pp. 1-33.
- Collier, P.A. (1993). "Factors Affecting The Formation of Audit Committees in Major UK Listed Companies". *Accounting and Business Research*, 23 (91A), pp. 421-30.
- Eng, L.L. and Mak, Y.T. (2003). "Corporate Governance and Voluntary Disclosure", *Journal of Accounting and Public Policy*, 22 (4), pp. 325-345.
- Fitdini, Junda Eka. 2009. "Hubungan Struktur Kepemilikan, Ukuran Dewan, Dewan Komisaris Independen, Ukuran Perusahaan, Leverage, dan Likuiditas dengan Kondisi Financial Distressed (Studi pada Manufaktur 2004-2007)". *Skripsi Tidak Dipublikasikan*. Universitas Diponegoro

- Ghozali, I. dan A. Chariri. 2005. Teori Akuntansi. Semarang: Badan Penerbit Universitas Diponegoro
- Ghozali, Imam. 2006. Aplikasi Analisis *Multivariate* dengan Program SPSS. Semarang: Badan Penerbit Universitas Diponegoro
- Hadi, N. dan A. Sabeni. 2002. “Analisa Faktor-Faktor yang Mempengaruhi Luas Pengungkapan Sukarela dalam Laporan Tahunan Perusahaan *Go Public* di BEJ”. *Jurnal Maksi*, vol.1, Agustus, hal. 90- 124.
- Haniffa, R.M. and Cooke, T.E. (2002). “Culture, Corporate Governance and Disclosure in Malaysian Corporations”. *ABACUS*, 38 (3), pp. 317-350.
- Ho, S.S.M. and Wong, K.S. (2001). “A Study of The Relationship Between Corporate Governance Structure and The Extent of Voluntary Disclosure”. *Journal of International Accounting Auditing & Taxation*, 10 (2), pp. 139-156.
- Hongxia, L. and Ainian Qi. 2008. “Impact of Corporate Governance on Voluntary Disclosure in Chinese Listed Companies”. *Corporate Ownership & Control*. Volume 5, Issue 2, pp. 360-366
- Huafang, Xiao and Yuan Jianguo. 2007. “Ownership Structure, Board Composition and Corporate Voluntary Disclosure : Evidence from Listed Companies in China”. *Managerial Auditing Journal*, Vol. 22 No. 6, pp. 604-619
- Jensen, M.C. and Meckling, W.H. (1976). “Theory of The Firm: Managerial Behavior, Agency Costs and Ownership Structure”. *Journal of Financial Economics*, 3 (3), 305- 360.
- Khomsiyah, 2003. Hubungan Corporate Governance dan Pengungkapan Informasi: Pengujian secara Simultan. Simposium Nasional Akuntansi 6
- Komite Nasional Kebijakan Governance. 2006. *Pedoman Umum Good Corporate Governance Indonesia*, Jakarta. Diakses tanggal 14 April 2010
- Larcker, D. F., S. A. Richardson, and I. Tuna. 2005. “How important is corporate governance? “Social Science Research Network, <http://www.ssrn.com/>, Agustus 2005
- Meek, G.K., Roberts, C.B. and Gray, SJ. 1995. “Factors Influencing Voluntary Annual Report Disclosures by US, UK and continental European Multinational Corporations”. *Journal of International Business Studies*. Vol 26 no.23 pp. 555-72

- Nugrahadi, Hestiono. 2008. Pengaruh *Corporate Governance* terhadap Pengungkapan Sukarela. *Thesis Tidak Dipublikasikan*. Universitas Gajah Mada.
- Parulian, S.R. 2007. Hubungan Struktur Kepemilikan, Komisaris Independen, Kondisi *Financial Distressed* pada Perusahaan Publik.” *Jurnal Akuntansi dan Keuangan*, Vol.1 No.3 Hal 263-274A.
- Rachmawati, Devita. 2009. “Pengaruh Struktur Corporate Governance terhadap Pengungkapan Sukarela”. *Thesis Tidak Dipublikasikan*. Universitas Diponegoro
- Rahmawati, I.N., S. Mutmainah, dan Haryanto. 2007. “Analisis Pengaruh Ukuran Perusahaan, Likuiditas, Leverage, dan Profitabilitas terhadap Mandatory Disclosure”. *Jurnal Maksi*, Vol. 7, No. 1, Januari 2007, Hal. 87-103.
- Ross, S. (1979). “Disclosure Regulation in Financial Markets: Implications of Modern Finance Theory and Signaling Theory”. In F. Edwards (Ed.), *Issues in Financial Regulation*, McGraw-Hill.
- Santoso, Singgih. 2010. *Mastering SPSS 18*. Jakarta: PT Elex Media Komputindo
- Skinner, D.J. (1997). “*Earnings Disclosures and Stockholders Lawsuits*”. *Journal of Accounting and Economics*, 23 (3), 249-282.
- Suwardjono. 2005. *Teori Akuntansi: Perencanaan Pelaporan Keuangan*. Yogyakarta: Badan Penerbit FE UGM
- Wardhani, Ratna. 2006. “Mekanisme *Corporate Governance* dalam Perusahaan yang Mengalami Permasalahan Keuangan (*Financially Distressed Firms*)”. *Simposium Nasional Akuntansi (SNA) 9 Padang*
- Wruck, K.H. (1990). “*Financial Distress, Reorganization, and Organizational Efficiency*”. *Journal of Financial Economics*, 27 (2), 419-444.
- Yularto, dan A. Chariri. 2003. Analisis Perbandingan Luas Pengungkapan Sukarela dalam Laporan Tahunan yang Terdaftar di Bursa Efek Jakarta Sebelum Krisis dan pada Periode Krisis. *Jurnal Maksi*, Vol. 2.hal.1-22