

DAFTAR PUSTAKA

- Belkaoui, A. and P. G. Karpik .1989. Determinants of the Corporate Decision to Disclose Social Information, *Accounting, Auditing and Accountability Journal*, Vol. 2, No. 1.:36-51.
- Chariri, Anis.,2011. "Stakeholder Theory." Archive: April 2011. <http://staff.undip.ac.id/akuntansi/anis/2011/04/07/stakeholder-theory/#more-91>. Diakses tanggal 22 Agustus 2011.
- Chariri, Anis.,2011. "Teori Legitimasi & Pengungkapan Sosial-Lingkungan." Archive: April 2011. <http://staff.undip.ac.id/akuntansi/anis/2011/04/21/teori-legitimasi-pengungkapan-sosial-lingkungan/#more-92>. Diakses tanggal 22 Agustus 2011.
- Chrismawati, Dian Tanila. 2007." Pengaruh Karakteristik Keuangan dan Non Keuangan Perusahaan terhadap Praktik Environmentaal Disclosure. *Skripsi S1 Akuntansi tidak dipublikasikan*. Fakultas Ekonomi Universitas Diponegoro.
- Chih, H., Shen, C. and Kang, F. (2008), "Corporate social responsibility, investor protection, and earnings management: some international evidence", *Journal of business Ethics*, 79, pp. 179-198.
- Cowen, S.S., Ferreri, L.B. and Parker, L.D. 1987. "The Impact of Corporate Characteristics on Social Responsibility Disclosure: A Typology and Frequency-Based Analysis", *Accounting, Organizations and Society*, Vol. 12 No. 2, pp. 111-22.
- Davey, H.B. 1982. "Corporate Social Responsibility Disclosure in New Zealand: An Empirical Investigation" Unpublished Working Paper, Massey University, Palmerston North, New Zealand.
- Gamerschlag, Ramin, Moeller, Klaus and Verbeeten, Frank. 2011."Determinants of Voluntary CSR Disclosure: Empirical Evidence from Germany"(October 5, 2010). *Review of Managerial Science*, Vol. 4, 2011. Available at SSRN: <http://ssrn.com/abstract=1760790>. Diakses tanggal 20 Nopember 2011.
- Ghozali, Imam dan Chariri, Anis. 2007. *Teori Akuntansi*. Badan Penerbit Universitas Diponegoro. Semarang.
- Gray,R., Kouhy,R. and Lavers, S. 1995." Corporate Social and Environmental Reporting: A Review of the Literature and a Longitudinal Study of UK Disclosure". *Accounting, Auditing and Accountability Journal*. 8 (2), pp. 47-77.
- Hackston, D. and Milne, M.J. 1996, "Some determinants of social and environmental disclosuresin New Zealand companies", *Accounting, Auditing & Accountability Journal*, Vol. 9 No. 1, pp. 77-108.
- Healy, P. M. and Palepu, K. (1993), "The effect of firms' financial disclosure strategies on stock prices", *Accounting Horizons*, (March), pp.1-11.

- Healy, P. M. and Wahlen, J. M. (1999), "A review of the earnings management literature and its implications for standard setting", *Accounting Horizons*, 13 (4), pp.365-383.
- Hill, C.W. and Jones,T.M. 1992. " Stakeholder-Agency Theory". *Journal of Management Studies*. 29. Pp.131-154.
- Huang, L., Hsiao, T., & Lai, G. C. (2007). Does corporate governance and ownership structure influence performance? Evidence from Taiwan Life Insurance Companies. *Journal of Insurance Issues*, 30 (2), 123-123-130,132-137,139-141,143-144,146-151. Retrieved from <http://search.proquest.com/docview/197248205?accountid=49069>
- Jensen,M.C. and Meckling,W.H.1976." Theory of the Firms: Managerial Behavior, Agency Cost and Ownership Structure". *Journal of Financial Economics*. 3. Pp.305-360.
- Kim, Changwan. 2001."Management ownership and firm performance" *ProQuest Dissertations and Theses*; ABI/INFORM Complete.
- Mahdiyah, Fathimatul.2008. "Analisis Karakteristik Perusahaan dan Pengungkapan Tanggung Jawab Sosial dalam Laporan Tahunan Perusahaan serta Pengaruhnya pada Reaksi Investor". *Skripsi SI Akuntansi tidak dipublikasikan*. Fakultas Ekonomi Universitas Dipnegoro.
- Munif, Aulia Zahra. 2010. " Faktor-faktor yang Mempengaruhi Index Pengungkapan Corporate Social Responsibility di Indonesia: Studi Empiris pada Perusahaan Non Keuangan yang terdaftar di Bursa Efek Indonesia". *Skripsi SI Akuntansi tidak dipublikasikan*. Fakultas Ekonomi Universitas Diponegoro.
- Prior, Diego. Surroca, Jordi and Tribo, Josep A. 2008. "Are Socially Responsible Managers Really Ethical? Exploring the Relationship between Earnings Management and Corporate Social Responsibility". *Corporate Governance : An international Review*. Vol 16.Issue 3. May. pp. 160-177.
- Republik Indonesia, Undang-undang Nomor 40 Tahun 2007 tentang Perseroan Terbatas.
- Republik Indonesia,Undang-Undang Nomor 25 Tahun 2007 tentang Penanaman Modal.
- Reverte, Carmelo.2008. "Determinant of Corporate Social Responsibility Disclosure Rating by Spanish listed Firms". *Journal of Business Ethics*.88.353-366. DOI 10.1007/s10551-008-9968-9.
- Salama, A., 2005, " A Note on the Impact of Environment and Corporate Social Responsibility. Working Paper06-23. Business Economics Series 06. September 2007.pp.1-42.
- Sartono, Agus. 2001. Manajemen Keuangan (Teori dan Aplikasi), Edisi Keempat Yogyakarta, BPFE.

- Sembiring, E.R. 2005, "Karakteristik Perusahaan dan Pengungkapan Tanggung Jawab Sosial: Studi Empiris pada Perusahaan yang Tercatat di Bursa Efek Jakarta", *Prociding paper* dipresentasikan dalam Simposium Nasional Akuntansi 8 Solo-Indonesia.
- Siregar, Silvia Veronica; and Bachtiar, Yanifi. 2010." Corporate Social Reporting: Empirical Evidence from Indonesia Stock Exchange". *International Journal of Islamic and Middle Eastern Finance and Management*. 3.3 : 21
- Sun, Nan; Aly Salama; and Khaled Hussainey (2010) "Corporate Environmental Disclosure, Corporate Governance and Earnings Management" *Managerial Auditing Jurnal*, vol. 25, Iss. 7, pp. 679-700.
- Suwardjono, 2005. *Teori Akuntansi : Perekayasaan Pelaporan Keuangan*. Yogyakarta: Badan Penerbit Universitas Gadjah Mada.
- Ullmann, A.A., "Data in Search of a Theory: A Critical examination of the relationship among social performance, Social disclosure and economic performance of US Firms". *Academic of Management Review*, 10(3). pp. 540-557.
- Widyaningdyah A.U. (2001). "Analisis Faktor-Faktor Yang Berpengaruh Terhadap Earning Management Pada Perusahaan Go Public Di Indonesia". *Jurnal Akuntansi & Keuangan*, Vol. 3, No. 2, h. 89-101.
- Zaleha,Siti. 2005. " Pengaruh Karakteristik Perusahaan terhadap Pengungkapan Sosial dalam Laporan Tahunan Perusahaan Go Public di Bursa Efek Jakarta Tahun 2003. *Skripsi SI Akuntansi tidak dipublikasikan*. Fakultas Ekonomi Universitas Diponegoro.