

DAFTAR PUSTAKA

- Adam, A. M., Shavit, T. 2009. *“Roles and Responsibilities of Boards of Directors Revisited in Reconciling Conflicting Stakeholders Interests While Maintaining Corporate Responsibility”*. Journal of Management and Governance, Vol.13(4), pp.281-302.
- Abdelghany, Khaled E. 2005. *“Measuring the Quality of Earnings”*, *Managerial Auditing Journal*, Vol. 20 (9), pp. 1001-1015.
- Akbar, S., Hughes, J.P., El-Faitouri, R., dan Shah, S.Z.A. 2016. *“More On The Relationship Between Corporate Governance and Firm Performance in The UK”*. Research in International Bussiness and Finance, Vol. 38, pp. 417- 429.
- Alsoboa, S. S., 2016. *“Exploring the Constructed Corporate Governance Index’s Effect on the Firm Performance and Firm Value: An Empirical Study on Service and Industrial Companies Listed in Amman Stock Exchange”*. European Scientific Journal, Vol.12, No.31, pp. 1857 – 7881.
- Amman, M., Oesch, D., Schmid, M. M., 2011. *“Corporate governance and firm value: International evidence”*. Journal of Empirical Finance, Vol. 18, pp.36-55.
- Ball, R., dan P. Brown. 1968. *“An Empirical Evaluation of Accounting Income Numbers”*. *Journal of Accounting Research*. 6: pp. 159- 178.
- Bank Indonesia. 2009. *Peraturan Bank Indonesia Nomor 11/33/PBI/2009 tentang Pelaksanaan Good Corporate Governance bagi Bank Umum Syariah dan. Unit Usaha Syariah*.
- Bidhari, C.A., Salim, A., dan Aisjah, S. 2013. *“Effect of CSR Information Disclosure of Financial Performance and Firm Value in Banking Industry Listed at Indonesian Stock Exchange”*. European Journal of Bussiness and Management, Vol. 5, No. 18.
- Birjandi, H. dan Hakemi, B. 2015. *“The Study Effect Agency Theory and Signaling Theory on The Level of Voluntary Disclosure of Listed Companies in Tehran Stock Exchange”*. Research Journal of Finance and Accounting, Vol. 16, No. 1.
- Bouckova, M. 2015. *“Management Accounting and Agency Theory”*. Paper disajikan pada *Conference on Finance and Accounting*, Prague , 25 Mei 2015.

- Chan, K., Chan, K. L., Jegadeesh, N. dan Lakonishok, J. 2001. “*Earnings Quality and Stock Returns.*” National Bureau of Economic Research” Working Paper, National Taiwan University and University of Illinois.
- Connelly, J. M., Limpaphayom, P., Nagarajan, N. J., 2012. “*Form Versus Substance: The Effect of Ownership Structure and Corporate Governance on firm value in Thailand*”. Journal of Banking & Finance, Vol. 36, pp. 1722–1743.
- Crisostomo, V. L., Freire, F. D. S., Vasconcellos, F. C.D., 2011. “*Corporate Social Responsibility, Firm Value and Financial Performance in Brazil*”. Social Responsibility Journal, Vol. 7, No. 2, pp. 295-309.
- Dagiliene, Lina. 2013. “*The influence of Corporate Social Reporting to Company’s Value in a Developing Economy*”. Procedia Economics and Finance, Vol. 5, pp. 212 – 221.
- Dechow, P., Ge, Weili., Schrand, C., 2010. “*Understanding Earnings Quality: A Review of The Proxies, Their Determinants and Their Consequences*”. Journal of Accounting and Economic, Vol. 50, pp. 344–401.
- Dechow, M., and Schrand, C. (2004). *Earnings Quality. New York: The Research Foundation of CFA Institute.*
- Deegan, C. 2007. *Financial Accounting Theory*, 2nd edition, Mc Graw Hill, Singapore.
- Dey, Aiysha. 2008. “*Corporate Governance and Agency Conflicts*”. Journal of Accounting Research, Vol. 46, No. 5.
- Eisenhardt, K, M. 1989. “*Agency Theory: An Assessment and Review*”. Academy of Management Review, Vol. 14, No.1, pp. 57-74.
- Fallatah, Yaser., dan Dickins, Denise., 2012. “*Corporate Governance and Firm Performance and Value in Saudi Arabia*”. African Journal of Business Management Vol.6 (36).
- Gaio, C. dan Raposo, C. 2010. “*Earnings Quality and Firm Valuation: International Evidence*”. Journal Accounting and Finance, Vol. 51, No. 2, pp. 467-499.
- Ghergina, S. C., Vintilla, G., Tibulca, I. L., 2014. “*Study on the Relationship between Corporate Governance Ratings and Company Value: Empirical Evidence for S&P 100 Companies*”. International Journal of Economics and Finance; Vol. 6, No. 7.
- Ghozali, Imam. 2011. *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 19*, Edisi 5. Semarang : Badan Penerbit Universitas Diponegoro.

- Gray, R., Javad, M., Power, D. M., Sinclair, G.D., 2001. *“Social and Environmental Disclosure and Corporate Characteristics: A Research Note and Extension”*. Journal of Business Finance & Accounting, 28(3) & (4).
- GRI. 2014. Sustainability Reporting Guidelines. www.globalreporting.org. diakses tanggal 10 Februari 2017.
- Gupta, P. P., Kennedy, D.B., dan Weaver, S.C. 2009. *“Corporate Governance and Firm Value: Evidence From Canadian Capital Market”*. Journal Corporate Ownership and Control, Vol. 6, Issue 3, pp. 293-307.
- Hackston, D., & Milne, M. J. (1996). *“Some determinant of social and enviromental disclosures in New Zealand companies”*. Accounting, Auditing & Accountability Journal, 9(1), 77-108.
- Husnan, Suad. 2000. Manajemen Keuanagan Teori dan Penerapan, Edisi Ketiga. Yogyakarta : UPP AMP YKPN
- Isa, M. A., Muhammad, S., 2015. *“The Impact of Board Characteristics on Corporate Social Responsibility Disclosure: Evidence from Nigerian Food Product Firms”*. International Journal of Management Science and Business Administration Vol. 1, No. 12, pp.34-45.
- Jensen, M.C dan Meckling, William H. 1976. *“Theory of The Firm: Managerial Behavior, Agency Cost, and Ownership Structure”*. Journal of Financial Economic, Vol. 3 No. 4, pp. 305-360.
- Kamaruddin, K. A., dan Ismail, W. A. 2014. *“The Risk of Earnings Quality Impairment”*, Procedia - Social and Behavioral Sciences, Vol.145, pp. 226 – 236.
- Keown, Arthur J, John D. Martin dan J. William. 2005. Financial Manajemen, Edition 10, Pearson Education, Inc, United States.
- Klerk, M. D., Villiers, C., dan Staden, C. 2015. *“The influence of corporate social responsibility disclosure on share prices”*, Pacific Accounting Review, Vol. 27 Iss 2 pp. 208 – 228.
- Komite Nasional Kebijakan Governance (KNKG). 2006. Pedoman Umum Good Corporate Governance Indonesia. Jakarta.
- Kung’u, J. N., Munyua, J. M. 2016. *“ Relationship between Corporate Governance Practices and Agency Costs of Manufacturing and Allied Firms Listed in Nairobi Securities Exchange”*. Journal of Economics and Finance, Vol. 7, No. 2, pp. 58-68.

- Levy, H. dan Porat, E. L. 1995. “*Signaling Theory and Risk Perception: An Experimental Study*”. *Journal of Economics and Business*, Vol. 47, pp. 39-56.
- Liu, Xiang dan Zhang, Chen. 2017. “*Corporate Governance, Social Responsibility Information Disclosure, and Enterprise Value in China*”. *Journal of Cleaner Production* Vol. 142, pp. 1075-1084.
- Lozano, B.M., Martinez, B., dan Pindado, J. 2016. “*Corporate Governance, Ownership and Firm Value: Drivers of Ownership as a Good Corporate Governance Mechanism*”. *International Business Review*, Vol. 25, pp. 1333-1343.
- Lu, Chia-Wu. 2012. “*Earnings Quality, Risk-Taking, and Firm Value: Evidence from Taiwan*”. *International Proceedings of Economic Development & Research*, Vol. 50.
- Mashayekhi, B. dan Bazas, M. H. 2013. “*The Effects of Corporate Governance on Earnings Quality: Evidence from Iran*”. *Asian Journal of Business and Accounting*, Vol. 3, No. 2, pp. 71-100.
- Megginson, William L. 1997. *Corporate Finance Theory*. Addison-Wesley Educational Publisher Inc.
- Menike, M.G.P.D dan Man, W. 2013. “*Stock Market Reactions to the Release of Annual Financial Statements Case of the Banking Industry in Sri Lanka*”. *European Journal of Business and Management*, Vol. 5, No. 31.
- Morris, Richard D. 1987. “*Signalling, Agency Theory and Accounting Policy Choice*”. *Accounting and Business Research*, Vol. 18, No. 69, pp. 47-56.
- Mukhtaruddin., Relasari., dan Felmania, Messa. 2014. “*Good Corporate Governance Mechanism, Corporate Social Responsibility Disclosure on Firm Value: Empirical Study on Listed Company in Indonesia Stock Exchange*”. *International Journal of Finance and Accounting Studies*, Vol. 2, No. 1.
- O’Sullivan, D. dan McCallig, J. 2012. “*Customer Satisfaction, Earnings, and Firm Value*”. *European Journal of Marketing*, Vol. 46, No. 6, pp.827-843.
- Rachmawati, A., & Triatmoko, H. 2007. Analisis Faktor - Faktor Yang Mempengaruhi Kualitas Laba Dan Nilai Perusahaan. *Simposium Nasional Akuntansi X*, 1–26.
- Radzi, et al. 2011. “*Earning Quality in Public Listed Companies: A Study on Malaysia Exchange for Securities Dealing and Automated Quotation*”. *International Journal of Economics and Finance*, Vol. 3, No. 2.

- Reverte, Carmelo. 2014. “*Corporate social responsibility disclosure and market valuation: evidence from Spanish listed firms*”. Review of Managerial Science, Vol. 10, pp.1-25.
- Rezaee, Zabihollah. 2007. “*Corporate Governance Post-Sarbanes-Oxley*”. Canada: John Wiley & Sons, Inc.
- Said, R., Zainuddin, Y., dan Haron, H. 2009. “*The Relationship Between Corporate Social Responsibility Disclosure and Corporate Governance Characteristics in Malaysian Public listed Companies.*” *Social Responsibility Journal*, Vol. 5 (2), pp. 212-226.
- Schipper, K., and Vincent, L. (2003). Earnings quality. *Accounting Horizons*, 17, 97-110.
- Siagian, F., Siregar, S. V., dan Rahadian, Y. 2013. “*Corporate Governance, Reporting Quality, and Firm Value: Evidence From Indonesia*”. *Journal of Accounting in Emerging Economies*, Vol. 3, No. 1, pp. 4-20.
- Siallagan, Hamonangan. 2009. “Pengaruh Kualitas Laba Terhadap Nilai Perusahaan”. *Jurnal Akuntansi Kontemporer*, Vol. 1. No. 1, hal. 21-32.
- Spence, Michael. 1973. “*Job Market Signaling*”. *The Quarterly Journal of Economics* Vol. 87, No.3, pp. 355 -374.
- Sufian, M.A dan Zahan, M. 2013. “*Ownership Structure and Corporate Social Responsibility Disclosure in Bangladesh*”. *International Journal of Economics and Financial Issues*, Vol. 3, No. 4, pp. 901-909.
- Sun, Nan., Sallama, Aly., Hussainey, Khaled., dan Habbash, Murya. 2010. “*Corporate environmental disclosure, corporate governance and earnings management*”. *Managerial Auditing Journal*, Vol.25, No.7, pp 679–700.
- Tan, A., Benni, D., Lianin, W., 2016. “*Determinants of Corporate Social Responsibility Disclosure and Investor Reaction*”. *International Journal of Economics and Financial Issues*, Vol.6, pp. 11-17.
- Yee, K. (2006). “*Earnings quality and the equity risk premium: A benchmark model*”. *Contemporary Accounting Research*, 23, 833-877.