

- Al-Gamrh,Bakr A. dan Redhwan Ahmed A. 2016. "Firm Charecteristics and Corporate Social Responsibility *Disclosure* in Saudi Arabia". *International business of Management*. 10 (18): 4283-4291.
- Ali, Waris, dan Muhammad Rizwan. 2013. "Factors Influencing Corporate Social and Environmental *Disclosure* (CSED) Practices in the Developing Countries: An Institutional Theoretical Perspective". *International Journal of Asian Social Science* 3(3): 590-609
- Alnajjar, F.K., 2000. "Determinants of social responsibility *disclosures* of US Fortune 500 firms: An application of content analysis". In *Advances in environmental accounting & management* (pp. 163-200). Emerald Group Publishing Limited.
- Belkaoui, A. dan PG. Karpik. 1989. "Determinants of the Corporate Decision to Disclose Social Information". *Acounting, Auditing and Accountability Journal*, Vol. 2, No 1, hal. 36-51.
- Brammer, S., C. Brooks dan S. Pavelin. 2006. "Corporate Social Performance and StockReturns: UK Evidence from Disaggregate Measures". *Financial Management* 35 (3), 97-116.
- Branco, M. C. dan Rodrigues, L. L. 2008. "Factors influencing social responsibility *disclosure* by Portuguese companies". *Journal of Business Ethics*, 83(4): 685–701.
- Burlea Schiopoiu A, Popa I. 2013. "Legitimacy Theory". *Springer-Verlag Berlin Heidelberg*. pp.1579-1584.
- Cowen, S.S., Ferreri, L.B., dan L.D. Parker. 1987. "The Impact Of Corporate Characteristics On Social Responsibility *Disclosure*: A Typology And Frequency-Based Analysis". *Accounting, Organisations and Society*. Vol. 12 No. 2, pp. 111-122.
- Deegan, C., Rankin, M. and Tobin, J. 2002. "An examination of the corporate social and environmental *disclosures* of BHP from 1983-1997", *Accounting, Auditing & Accountability*, Vol. 15 No. 3, pp. 312-43.
- Deegan, C. 2004. Financial Accounting Theory, 3rd edition, McGraw Hill Book Company, Sydney.
- Diharja, Fungkie. Rossieta, Hilda. 2014. Analisis Pengaruh Kepemilikan Pemerintah dan Kompetensi Pasar Terhadap Kinerja Perusahaan Terbuka di Indonesia. Universitas Indonesia.

Di Maggio, P.J.and Walter W.P, 1983. The iron cage re visited: Institutional isomorphism and collective rationality in organizational fields, *American Sociaological Review*, 48, 146-160.

Gamerschlag, R, Moller, K dan Verbeeten F. 2010."Determinants of voluntary CSR disclosure: empirical evidence from Germany". *Review of Managerial Science* 5(2-3), pp. 233-262.

Ghazali, Nazli A. Mohd. 2007. "Ownership structure and corporate social responsibility disclosure: some Malaysian evidence". *Corporate Governance*. Vol. 7 No. 3, pp. 251-266.

Ghozali, Imam. 2006. *Applikasi Analisis Multivariate dengan program SPSS*. Semarang: Badan Penerbit Fakultas Ekonomi Universitas Diponegoro.

_____. 2011. *Analisis Multivariate dengan Program IBM SPSS 19*. Semarang: Badan Penerbit Fakultas Ekonomi Universitas Diponegoro.

_____. 2016. *Applikasi Analisis Multivariete dengan Program IBM. SPSS 21*. Semarang: Badan Penerbit Universitas Diponegoro.

Gudono. 2011. *Analisis Data Multivariat*.Yogyakarta: BPFE-Yogyakarta.

Gray, R., Kouhy, R. dan Lavers, S. 1995.“Corporate social and environmental reporting: a review of the literature and a longitudinal study of UK disclosure”. *Accounting, Auditing & Accountability Journal*. Vol. 8 No. 2, pp. 47-77.

Hackston, David dan Markus J. Milne. 1996. “Some Determinants of Social and Environmental Disclosure in New Zealand Companies”. *Accounting, Auditing and Accountability Journal*,Vol. 9 No. 1, pp. 77-100.

Hu, Y., Zhu, Y. dan Hu, Y. 2016. “Does ownership type matter for corporate social responsibility disclosure: Evidence from China”. *Global Conference on Business and Finance Proceedings*. Vol. 11 No. 1, pp 183-197.

<http://csr-indonesia.com/2015/02/lima-isu-paling-menarik-untuk-program-csr-2015/>. diakses pada tanggal 14 Juli 2017.

<https://ekbis.sindonews.com/read/1192560/34/csr-perusahaan-didorong-tak-dibatasi-regulasi-1490791641>. diakses pada tanggal 14 Juli 2017.

Ikatan Akuntansi Indonesia. 2012. *Pernyataan Standar Akuntansi Keuangan*. Jakarta: Salemba Empat.

Indonesia. *Peraturan Menteri BUMN tentang Program Kemitraan dan Program Bina Lingkungan Badan Usaha Milik Negara*, No. PER-09/MBU/07/2015.

- Indonesia. *Peraturan Menteri BUMN tentang perubahan atas Peraturan Menteri Badan Usaha Milik Negara Nomor PER-09/MBU/07/2015, No. PER-03/MBU/12/2016.*
- Indonesia. *Undang-Undang tentang BUMN, UU No. 19 tahun 2003.*
- Indonesia. *Undang-undang tentang Penanaman Modal, UU No.25 tahun 2007*
- Indonesia. *Undang-Undang tentang Perseroan Terbatas, UU No. 40 tahun 2007, LN No. 106 Tahun 2007, TLN No. 4756.*
- Jensen, M.C. 1986. “Agency costs of free cash flow, corporate finance, and takeovers”. *The American economic review*, 76(2), pp.323-329.
- Kokubu, K Noda, A. Onishi dan Shinabe, T. 2001. “Determinant of Environment Report in Japanese Companies”. APPIRA Converence.
- Khan, H.-U.-Z. 2010. "The effect of corporate governance elements on corporate social responsibility (CSR) reporting: Empirical evidence from private commercial banks of Bangladesh". *International Journal of Law and Management* 52(2): 82-109.
- Lanis, R. dan G. Richardson. 2012. “Corporate Social Responsibility and Tax Aggressiveness: An Empirical Analysis”. *J. Account. Public Policy*, pp.86-108.
- Lanis, R. and G. Richardson. 2013. “Corporate Social Responsibility and Tax Aggressiveness: a test of legitimacy theory” . *Accounting Auditing and Accountability Journal*, Vol. 26 No 1, pp.75-100.
- Listyani,M. 2014. “Corporate Social Responsibility Disclosure Practices of Indonesia Companies”. *Universitas Diponegoro*. Semarang.
- Luethge, Denise. dan Han, Guohong Helen. 2012. “Assessing corporate social and financial performance in China”. *Social Responsibility Journal*. Vol. 8 NO. 3 2012, pp. 389-403.
- Meyer, John W. And Scott W. Richard. 1983. Organizational Environments: Ritual and Rationality. London: Sage. 296 pp.
- McWilliams, A. dan Siegel, D. 2001. “Corporate social responsibility: a theory of the firm perspective” *Academy of Management Review*. Vol. 26 No. 1, pp. 117-27.

- Naser, K, Al-Hussaini, A, Al-Kwari, D dan Nuseibeh, R. 2006. "Determinants of corporate social disclosure in developing countries: The case of Qatar".*Advances in International Accounting*. Vol. 19, pp. 1-33.
- Neu, D., Warsame, H. dan Pedwell, K. 1998. "Managing public impressions: environmental disclosures in annual reports". *Accounting, Organizations and Society*. Vol 23, No. 3 pp. 265-282.
- O'Donovan, Garry. 2002. "Environmental Disclosure in The Annual Report: Extending The Applicability and Predictive Power of Legitimacy Theory". *Accounting, Auditing, and Accountability Journal*, Vol. 15, No. 3, pp. 344-371.
- Patten D. 2000. "Changing superfund disclosure and its relation to the provision of other environmental disclosure".*Advances in Environmental Accounting and Management* .1: 101–122.
- Pijourlet, Guillaume. 2014. "Corporate Social Responsibility and Financing Decisions". Universite d'Auvergne. France.
- Pramono, O. S. 2013. "Board Size, Company Size, Profitability and Leverage on Corporate Social Responsibility Reporting in the Annual Report (Empirical Evidence of Mining Companies Listed in Indonesia Stock Exchange Period 2009-2011)".*Syarif Hidayatullah State Islamic University*. Jakarta.
- Purushothaman, M.G. Tower, R. Hancock dan R. Taplin. 2000. "Determinants of Corporate Social Reporting Practices of Listed Singapore Companies". *Pacific Accounting Review*. 12(2), 101–133.
- Putri, Rani W E. 2013. "Pengaruh Profitabilitas Terhadap Pengungkapan Corporate Social Responsibility". Universitas Brawijaya.
- Sembiring, R.A.2005. "Karakteristik perusahaan dan Pengungkapan Tanggung Jawab Sosial". Simposium Nasional Akuntansi VIII.
- Shen,Yi dan Guanghua Xu. 2016. "Firm Size, Corporate Social Responsibility and Institutional Difference: Evidence From China". *International Journal of Management Research and Business Strategy*. Vol. 5, No 3.
- Soelistyoningrum dan Prastiwi, Jenia Nur. 2011. Pengaruh Pengungkapan Sustainability report Terhadap Kinerja Keuangan Perusahaan: Studi Empiris Pada Perusahaan Yang Terdaftar Dalam Bursa Efek Indonesia. Jurnal Akuntansi Universitas Diponegoro Semarang.
- Richardson, A.J., Welker, M. 2001. "Social Disclosure, Financial Disclosure, and the Cost of Equity Capital". *Accounting, Organization and Society*. Vol.26,pp. 597-616.

- Roberts. R.W. 1992. "Determinants Of Corporate Social Responsibility Disclosure:An Application of Stakeholder Theory". Accounting, Organisations and Society. Vol 17 No 6 PP. 595-612.
- Tilling, M.V. 2004. "Refinements to Legitimacy Theory in Social and Environmental Accounting". *Flinders University South Australia*.
- Trencansky, David and Tsaparlidis, Dimitrios. 2014. The effects of company's age, size and type of industry on the level of CSR. Universitet UMEA.
- Yoehana, M. 2013, "Analisis Pengaruh *Corporate Social Responsibility* terhadap Agresivitas Pajak".*Universitas Diponegoro*. Semarang.
- Zeng, Bixia Xu Tao. 2016. "Profitability, state ownership, tax reporting and corporate social responsibility: evidence from Chinese listed firms". *Social Responsibility Journal*, Vol. 12 Iss 1 pp. –
- Zheng, Lin. Balsara, Nauzer and Huang, Haiyu. 2014. "Regulatory pressure, blockholders and corporate social responsibility (CSR) disclosures in China". *Social Responsibility Journal*. Vol.10 No.2 pp 226-245.
- Zweibel, Je.rey. 1996. "Dynamic capital structure under managerial entrenchment". *The American Economic Review*. Vol. 86, No. 5 , pp. 1197-1215.