

DAFTAR PUSTAKA

- Almilia, Luciana Spica dan Ikka Retrinasari. 2007. "Analisis Pengaruh Karakteristik Perusahaan terhadap Kelengkapan Pengungkapan dalam Laporan Tahunan Perusahaan Manufaktur yang Terdaftar di BEJ." Makalah yang dipresentasikan pada Seminar Nasional Inovasi dalam Menghadapi Perubahan Lingkungan Bisnis, Jakarta, 9 Juni.
- Alsaeed, Khaleed. 2006. "The Association between Firm-specific Characteristic and Disclosure: The Case of Saudi Arabia." *Managerial Auditing Journal* 21, no. 5: 476-496.
- Badan Pengawas Pasar Modal dan Lembaga Keuangan (Bapepam-LK). Keputusan Bapepam-LK Nomor: KEP-134/BL/2006 tentang Kewajiban Penyampaian Laporan Tahunan Bagi Emiten atau Perusahaan Publik.
- Badan Pengawas Pasar Modal dan Lembaga Keuangan (Bapepam-LK). Keputusan Ketua Bapepam-LK Nomor: KEP-431/BL/2012 tentang Penyampaian Laporan Tahunan Emiten atau Perusahaan Publik.
- Barako, Dulcha G. Phil Hancock, dan H. Y. Izan. 2006. "Factors Influencing Voluntary Corporate Disclosure by Kenyan Companies." *Corporate Governance: An International Review* 12, no. 4: 107-125.
- Bhuiyan, Md. Hamid Ullah dan Pallab Kumar Biswas. 2007. "Corporate Governance and Reporting: An Empirical Study of the Listed Companies in Bangladesh." *Journal of Business Study* 28, no. 1.
- Botosan, Christine A.. 1997. "Disclosure Level and the Cost of Equity Capital." *The Accounting Review* 72, no. 3: 323-349.
- Collett, Peter dan Sue Hrasky. 2005. "Voluntary Disclosure of Corporate Governance Practices by Listed Australian Companies." *Corporate Governance: An International Review* 12, no. 2: 188-196

- Committee on the Financial Aspects of Corporate Governance. 1992. *Report of the Committee on the Financial Aspects of Corporate Governance* (Cadbury Report). London.
- Core, John E.. 2001. "A Review of the Empirical Disclosure Literature: Discussion." *Journal of Accounting and Economics* 31, no. 1-3: 441-456.
- Cormier, Denis, Marie-Josée Ledoux, Michael Magnan, dan Walter Aerts. 2010. "Corporate Governance and Information Asymmetry between Managers and Investors." *Corporate Governance: The International Journal of Business in Society* 10, no. 5: 574-589.
- Dharmawan, Rifky. 2015. "Faktor-faktor yang Mempengaruhi Kepatuhan Pengungkapan Tata Kelola Perusahaan." Skripsi Gelar Sarjana. Universitas Gadjah Mada.
- Drever, Margaret, Patricia Stanton, dan Susan McGowan. 2007. *Contemporary Issues in Accounting*. Hoboken: John Wiley and Sons.
- Elkelish, Walaa Wahid dan Mostafa Kamal Hasan. 2014. "Organizational Culture and Corporate Risk Disclosure: An Empirical Investigation for United Arab Emirates Listed Company." *International Journal of Commerce and Management* 24, no. 6-7: 279-299.
- Feldioreanu, Ionelia-Alexandria dan Crina Seria. 2015. "Corporate Governance Disclosure of Banks in Romania and Malaysia and the Quality of the Web Sites." *Accounting and Management Information Systems* 14, no. 1:193-216
- Florackis, Chrisostomos. 2008. "Agency Cost and Corporate Governance Mechanisms: Evidence for UK Firms." *International Journal of Managerial Finance* 4, no. 1: 37-59.
- Handoko, Dipo, Rohmat Haryadi, dan Amalia K. Mala. 2001. "Lenyap Disabet Utang Macet." *Gatra*, 21 Juli. Diakses pada 18 Oktober 2016. <http://www.arsip.gatra.com/2001-07-09/majalah/artikel.php?id=43254>
- Haniffa, Roszaini dan Terry Cooke. 2002. "Culture, Corporate Governance, and Disclosure in Malaysian Corporations." *Abacus* 38, no. 3: 317-349

- Haniffa, Roszaini dan Mohammad Hudaib. 2006. "Governance Structure and Performance of Malaysian Listed Companies." *Journal of Business Finance and Accounting* 33, no. 6-7: 1.034-1.062.
- Healy, Paul. M dan Krishna Palepu. 2001. "Information Asymmetry, Corporate Disclosure and the Capital Markets: A Review of the Empirical Disclosure Literature." *Journal of Accounting and Economics* 31, no. 1-3: 555-572.
- Hegazy, Mohamed A. dan Karim Hegazy. 2010. "Corporate Governance in the U.K.: Audit Committees and Disclosure Arrangements – A Web-Based Analysis." *Journal of Business Studies Quarterly* 1, no.2: 32-55.
- Hossain, Mohammed dan Helmi Hammami. 2009. "Voluntary Disclosure in the Annual Reports of an Emerging Country: The Case of Qatar." *Advances in Accounting, Incorporating Advances in International Accounting* 25: 255-265.
- Indonesian Institute for Corporate Governance (IICG). 2009. Corporate Governance. Diakses pada 3 November 2016. <http://www.iicg.org>.
- Jensen, Michael C., dan William H. Meckling. 1976. "Theory of Firm: Managerial Behavior, Agency Cost, and Ownership Structure." *Journal of Financial Economics* 3, no. 4 (Oktober): 305:360.
- Johnson, Simon, Peter Boone, Alasdair Breach, dan Eric Friendman. 2000. "Corporate Governance in the Asian Financial Crisis." *Journal of Financial Economics* 58: 141-186.
- Keputusan Menko Ekuin Nomor: KEP/31/M.EKUIIN/08/1999. Kementerian Koordiantor Bidang Perekonomian.
- Keputusan Menko Bidang Perekonomian Nomor: KEP/49/M.EKON/11/2004. Kementerian Koordiantor Bidang Perekonomian.
- Komite Nasional Kebijakan Governance (KNKG). 2006. *Pedoman Umum Good Corporate Governance*. Jakarta.

- Marwata. 2000. "Hubungan antara Karakteristik Perusahaan dan Kualitas Pengungkapan Sukarela dalam Laporan Tahunan Perusahaan Publik di Indonesia." Tesis Gelar Magister. Universitas Gadjah Mada.
- Meek, Gary K., Clare B. Roberts, dan Sidney J. Gray. 1995. "Factors Influencing Voluntary Annual Report Disclosure by U.S., U.K., and Continental European Multinational Corporations." *Journal of International Business Studies* 26, no 3: 555-572.
- Newby, Andrew. 2001. "Corporate Governance 2001: New Rules of Good Behaviour." *Euromoney* 29, no. 3: 51-70.
- Ntim, Collins G., Kwaku K. Opong, Jo Danbolt, Dennis A. Thomas. 2012. "Voluntary Corporate Governance Disclosure by Post-Apartheid South African Corporation." *Journal of Applied Accounting Research* 13, no. 2: 122-144
- Ntim, Collins G., Mohamed H. Elmaghri, dan Yan Wang. 2016. "Antecedents of Voluntary Corporate Governance Disclosure: a Post-2007/08 Financial Crisis Evidence from the Influential UK Combined Code." *Corporate Governance* 16, no. 3: 507-538.
- Organisation of Economic Co-operation Countries (OECD). 2015. *G20/OECD Principles of Corporate Governance*. Paris: OECD Publishing.
- Otoritas Jasa Keuangan (OJK). Peraturan OJK Nomor 29/POJK.04/2016 tentang Laporan Tahunan Emiten atau Perusahaan Publik.
- Pertiwi, Indraswari Anugrah. 2016. "Analisis Pengaruh Struktur Kepemilikan Perusahaan terhadap Manajemen Laba." Skripsi Gelar Sarjana. Universitas Gadjah Mada.
- Sarbanes-Oxley Act of 2002. 2002. U.S. Code 15.
- Schipper, Katherine. 1981. "The Discussion of Voluntary Corporate Disclosure: The Case of Interim Reporting." *Journal of Accounting Research* 19: 85-88.
- Skousen, K. Fred, Steven M. Glover, dan Douglas F. Prawitt. 2005. *An Introduction to Corporate Governance and the SEC*. Mason: South Western Publishing.

- Suwardjono. 2005. *Teori Akuntansi: Perencanaan Pelaporan Keuangan*. Yogyakarta: BPFE.
- Singhvi, Surendra S. dan Harsha B. Desai. 1971. "An Empirical Analysis of the Quality of Corporate Financial Disclosure." *The Accounting Review* 46, no.1: 129-138.
- Wallace, R.S. Olusegun, Kamal Naser, dan Araceli Mora. 1994. "The Relationship between the Comprehensiveness of Corporate Annual Reports and Firm Characteristic in Spain." *Accounting and Business Research* 25, no. 97: 41-53.
- Weeks-Marshall, Diana. 2014. "Corporate Governance Disclosure Practices: Evidence from Barbados." *Social and Economic Studies* 63, no. 3-4: 307-341.
- West, Andrew. 2009. "The Ethics of Corporate Governance: A South African Perspective." *International Journal of Law and Management* 51, no. 1: 10-16.
- Wolk, Harry I., James L. Dodd, dan Michael G. Tearney. 2013. *Accounting Theory: Conceptual Issues in a Political and Economics Environment*. Edisi Keenam. Los Angeles: Sage.
- Yuen, Desmond C.Y., Ming Liu, Xu Zhang, dan Chan Lu. 2009. "A Case Study of Voluntary Disclosure by Chinese Enterprises." *Asian Journal of Finance and Accounting* 1, no. 2: 118-145.