

DAFTAR PUSTAKA

- Adina, Popa dan Peres Ion. 2008. "Aspects regarding corporate mandatory and voluntary disclosure". *Annals of the University of Oradea: Economic Science* 3, no. 1: 1407-1411.
- Alsaeed, Khalid. 2006. "The association between firm-specific characteristics and disclosure: The case of Saudi Arabia". *Managerial Auditing Journal* 21, no.5: 476-496.
- Agyemang, Otou Serebour, Emmanuel Aboagye, dan Aaron Yao Ofoe Ahali. 2013. "Prospects and challenges of corporate governance in Ghana".
- Agyei-Mensah, B. K. (2016). Internal control information disclosure and corporate governance: evidence from an emerging market. *Corporate Governance: The International Journal of Business in Society*, 16(1), 79-95.
- Ahmed, J., dan W. Karim. 2005. "Compliance to International Accounting Standards in Bangladesh: A survey of annual reports". *The Bangladesh Accountant* 48, no. 21: 23-41.
- Ahmed, Kamran, dan John K. Curtis. 1999. "Associations between corporate characteristics and disclosure levels in annual reports: a meta-analysis". *The British Accounting Review* 31, no. 1: 35-61.
- Akhtaruddin, M. 2005. "Corporate mandatory disclosure practices in Bangladesh". *The International Journal of Accounting*, 40(4), 399-422.
- Barako, Dulacha G., Phil Hancock, dan H.Y. Izan. 2006. Factors influencing voluntary corporate disclosure by Kenyan companies. *Corporate Governance: an international review* 14, no.2: 107-125.
- Brown, Stephen, dan Stephen A. Hillegeis. 2007. "How disclosure quality affects the level of information asymmetry". *Review of Accounting Studies* 12, no. 2-3: 443-477.

- Chau, Gerald dan Sidney J. Gray. (2010). "Family ownership, board independence and voluntary disclosure: Evidence from Hong Kong". *Journal of International Accounting, Auditing and Taxation* 19, no. 2: 93-109.
- Chen, Charles J.P., dan Bikki Jaggi. 2001. "Association between independent non-executive directors and financial disclosures in Hong Kong". *Journal of Accounting and Public Policy* 19, no. 4: 285-310.
- Cho, Seong Y, Cheol Lee, Ray J. Pleiffer Jr. 2013. "Corporate social responsibility performance and information asymmetry". *Journal of Accounting and Public Policy* 32, 71-83.
- Chow, Chee W., dan Adrian Wong-Boren. 1987. "Voluntary financial disclosure by Mexican corporations". *Accounting review* 57, no.3: 533-541
- Cooke, T.E. 1989. "Disclsoure in the corporate annual reports of Swedish companies", *Accounting and Business Research* 19. no. 74: 285-310.
- Debreceny, Roger, Glen L. Gray, dan Asheq Rahman. 2002. "The determinants of Internet financial reporting". *Journal of Accounting and Public Policy* 21, no. 4-5: 371-394.
- De Massis, Alfredo, Josip Kotlar, Jess H. Chua, dan James J. Chrisman. 2014. "Ability and willingness as sufficiency conditions for family-oriented particularistic behavior: implications for theory and empirical studies". *Journal of Small Business Management*, 52 (Februari): 344-364.
- Fawcett, Stanley E, Paul Osterhaus, Gregory M. Magnan, James C. Brau, dan Matthew W. McCarter. 2007. "Information sharing and supply chain performance: the role of connectivity and willingness." *Supply Chain Management: An International Journal* 12, no. 5: 358-368.
- Freeman, R. Edward, Andrew C. Wicks, dan Bidhan Parmar. (2004). "Stakeholder theory and the corporate objective revisited". *Organization science* 15, no. 3 (Mei-Juni): 364-369.
- Ghozali, I. 2011. *Aplikasi Analisis Multivariate dengan Program IBM SPSS: Edisi 5*. Semarang: Badan Penerbit Universitas Diponegoro.
- Graham, Carol. 2005. "The economics of happiness". *World economics* 6, no. 3 (Juli-September): 41-55.

- Greene, W. H., dan Hensher, D. A. 2009. Modelling ordered choices. Department of Economics, Stern School of Business, New York University, New York, NY, 10012.
- Gujarati, D. N. 2009. Basic econometrics. Tata McGraw-Hill Education.
- Hartono, Jogiyanto. 2007. *Metodologi Penelitian Bisnis: Salah Kaprah dan Pengalaman-pengalaman*. BPFE:Yogyakarta.
- Hasan, Shamimul, Shamsul Nahar Bin Abdullah, dan Syed Zabid Hossain. 2014. "Qualitative characteristics of financial reporting." *The Pakistan Accountant* 50, no. 1 (Januari-Maret): 23-31.
- IFAC. 2016. *Will Integrated Reporting make any differences?*. Diakses pada 7 Oktober 2017. <https://www.ifac.org/global-knowledge-gateway/businessreporting/discussion/integrated-reporting-will-it-make-difference>
- IFC. (2017). Information Disclosure Part I. Diakses pada 13 Desember 2017. https://www.ifc.org/wps/wcm/connect/77c90280488554ebb4b4f66a6515bb18/PartOne_InformationDisclosure.pdf?MOD=AJPERES
- IoDSA. King Report on Corporate Governance in SA. Diakses pada 19 April 2017. <http://www.iodsa.co.za>
- IIRC. 2013. *International Integrated Reporting Framework*. Diakses pada 7 Oktober 2017. www.iirc.org
- Martínez-Ferrero, J., Ruiz-Cano, D. and García-Sánchez, I.M., 2016. The causal link between sustainable disclosure and information asymmetry: The moderating role of the stakeholder protection context. *Corporate Social Responsibility and Environmental Management*, 23(5), pp.319-332.
- Jo Hatch, Mary, dan Majken Schultz. 2003. "Bringing the corporation into corporate branding." *European Journal of Marketing* 37, no. 7/8 (Maret): 1041-1064.
- Kaplan, Robert S, dan David P. Norton. 2001. "The strategy-focused organization." *Strategy and Leadership* 29, no. 3 (Januari) : 41-42.
- Long, J. Scott, dan Jeremy Freese. 2006. "Regression models for categorical dependent variables using Stata". Stata press. Diakses pada 29 April 2017, https://books.google.co.id/books?hl=id&lr=&id=kbrIEvo_zawC&oi=fnd&pg=P

[R29&dq=Regression+Models+for+Categorical+Dependent+Variables&ots=cX
XzPcdxjM&sig=L7wV8v9oUXwMb5BLtUbDvNKpirA&redir_esc=y#v=onep
age&q=Regression%20Models%20for%20Categorical%20Dependent%20Vari
ables&f=false](#)

Lo, Kin. (2010). "Materiality and voluntary disclosures." *Journal of Accounting and Economics* 49, no. 1: 133-135.

Mangena, Musa dan Eddie Chamisa. 2008. "Corporate governance and incidences of listing suspension by the JSE Securities Exchange of South Africa: An empirical analysis". *The International Journal of Accounting*, 43 (Januari): 28-44.

Najihah, Naila. 2017. "Peran Investor Kelembagaan dalam Menurunkan Asimetri Informasi, Pada Penerapan Pelaporan Terintegrasi di Afrika Selatan. Yogyakarta: Universitas Gadjah Mada.

Okeahalam, Charles C. (2004). "Corporate governance and disclosure in Africa: Issues and challenges." *Journal of Financial Regulation and Compliance*, 12 (April): 359-370.

Owusu-Ansah, S. 1998. "The impact of corporate attributes on the extent of mandatory disclosure and reporting by listed companies in Zimbabwe". *The International Journal of Accounting* 33, no:5: 605-631.

Porter, Michael E., dan Mark R. Kramer. 2011. "The big idea: Creating shared value". *Harvard business review* 89, no.1.

PWC."Integrated Reporting: The Future of Corporate Reporting." Diakses pada 7 Oktober 2017.
https://www.pwc.de/de/rechnungslegung/assets/integrated_reporting.pdf

Rosenstein, Stuart, dan Jeffrey G. Wyatt. 1990. "Outside directors, board independence, and shareholder wealth". *Journal of financial economics* 26, no: 2: 175-191.

Sekaran, U. *Research Method in Business*. Edisi 4. (2006). Salemba Empat: Jakarta.

Skees, Jerry R. 1999. "Opportunities for improved efficiency in risk sharing using capital markets." *American Journal of Agricultural Economics* 81, no. 5 (Agustus): 1228-1233.

- Stein, Jeremy C. (1997). "Internal capital markets and the competition for corporate resources." *The Journal of Finance* 52, no. 1 (Maret): 111-133.
- Suwardjono. 2005. Teori Akuntansi. BPFE: Yogyakarta
- Tian, Yu dan Jingliang Chen. 2009. "Concepts of Voluntary Information Disclosure and A review of Relevant Studies." *International Journal of Economics and Finance* 1, no.2 (Agustus): 55-59.
- Tsamenyi, Mathew, dan Shahzad Uddin. 2010. *Research in Accounting in Emerging Economies*. Emerald Group Publishing. Diakses pada 7 Oktober 2017. https://books.google.co.id/books?hl=id&lr=&id=51ZVEx0xpYAC&oi=fnd&pg=PP2&dq=Research+in+Accounting+in+Emerging+Economies&ots=cM72dTnoL_&sig=A5eUmRxkpQIaztmsS_am0TEt-Rk&redir_esc=y#v=onepage&q=Research%20in%20Accounting%20in%20Emerging%20Economies&f=false
- Vaughn, Melinda dan Lori Verstegen Ryan. 2006. "Corporate governance in South Africa: a bellwether for the continent?.". *Corporate Governance: An International Review*, 14 (Mei): 504-512.
- Wallace, R.S.Olusegun, Kamal Naser, da Araceli Mora. 1994. "The relationship between the comprehensiveness of corporate annual reports and firm characteristics in Spain", *Accounting and Business Research* 25, no. 97: 41-53.
- Widarjono, Agus. 2013. *Ekonometrika: Pengantar dan Aplikasinya*. Yogyakarta: UPP STIM YKPN
- Wooldridge, J. M. 2010. *Econometric analysis of cross section and panel data*. MIT press.
- Wooldridge, J. M. 2012. *Introductory econometrics: A modern approach*. Nelson Education.
- Zeff, Stephen A. 1978. *The rise of " economic consequences*. New York: Routledge. Diakses pada 7 Oktober 2017. <https://www.taylorfrancis.com/books/e/9781136968426/chapters/10.4324%2F9780203851296-7>