

DAFTAR PUSTAKA

- Ararat, M., M. Aksu, dan A. T. Cetin. 2010. "Impact of Board Diversity on Boards" Monitoring Intensity and Firm Performance: Evidence from the Istanbul Stock Exchange". *Corporate Governance: An International Review*, 2015, 23(2): 83–103
- ASX Corporate Governance Council. 2003. *Principles of Good Corporate Governance and Best Practice Recommendations*. Australian Stock Exchange Corporate Governance Council. Sydney.
- Ayoib dan Nosakhare. 2015. "Directors Culture and Environmental Disclosure Practice of Companies in Malaysia." *International Journal of Business and Technopreneurship*, Volume 5, No. 1, Feb 2015 [99-114]
- Badan Pusat Statistik. 2014. *Kewarganegaraan, Suku Bangsa, Agama, dan Bahasa Sehari-hari Penduduk Indonesia: Hasil Sensus 2014*.
- Baydoun, N., and R. Willett. 1995. "Cultural Relevance of Western Accounting Systems to Developing Countries." *Abacus*, Maret 1995.
- Ben-Amar, Walid, Claude Francoeur, Taïeb Hafsi and Réal Labelle. 2013. "What Makes Better Boards? A Closer Look at Diversity and Ownership." *British Journal of Management*, Vol. 24, 85–101.
- Brealey, Myers, dan Marcus. 2012. *Fundamentals of Corporate Finance*, 7th Edition. McGraw-Hill International.
- Chau dan Gray. 2002. "Ownership structure and corporate voluntary disclosure in Hong Kong and Singapore." *The International Journal of Accounting*, Vol. 37 pp.247-65.
- Chau dan Gray. 2010. "Family ownership, board independence and voluntary disclosure: Evidence from Hong Kong." *Journal of International Accounting, Auditing and Taxation*, 19(2), 93-109
- Cooke, T. E. 1991. "An Assessment of Voluntary Disclosure in The Annual Reports of Japanese Corporations." *The International Journal of Accounting*, 26, 174–189.
- Darmadi dan Sodikin. 2013. "Information disclosure by family-controlled firms." *Asian Review of Accounting*, Vol. 21 Iss 3 pp. 223 – 240

- Darrouh, M.N. 1993. "Disclosure Policy and Competition: Cournot vs Bertrand." *The Accounting Review* (68:3, 534-561). Dikutip dalam Fitri. "Analisis Kepemilikan Keluarga terhadap Tingkat Pengungkapan Sukarela dengan Efektivitas Dewan Komisaris sebagai Variabel Pemoderasi." Skripsi Sarjana Strata-1. Universitas Indonesia (2012).
- Deegan, C., 2006. *Financial Accounting Theory*. Sydney: McGraw-Hill Irwin. <http://bit.ly/2jA1ShT> (26 September 2016).
- Domo. 2014. *A 360° View of The CEO*. Diakses pada 5 Desember 2016. <https://www.domo.com/learn/the-360-ceo>
- Eng, L., dan Mak, Y. T. 2003. "Corporate Governance and Voluntary Disclosure." *Journal of Accounting and Public Policy*.
- Ernst & Young dan Financial Executives Research Foundation. 2015. *Disclosure effectiveness: Companies embrace the call to action*. Pg.16
- Financial Accounting Standard Board. 2001. *Improving business reporting: insights into enhancing voluntary disclosures*. Steering Committee Report, Business Reporting Research Project, FASB, Washington, DC.
- Fitri, Dian Oriana. 2012. "Analisis Kepemilikan Keluarga terhadap Tingkat Pengungkapan Sukarela dengan Efektivitas Dewan Komisaris sebagai Variabel Pemoderasi." Skripsi Sarjana Strata-1. Universitas Indonesia
- Global Reporting Initiative. 2015. *Global Reporting Initiative Disclosure Checklist*. Diakses pada 28 Agustus 2016. http://www.riointo.com/documents/RT_SD2015_GRI_checklist.pdf
- Gray, S.J. 1988. "Towards a theory of cultural influence on the development of accounting systems internationally." *Abacus*. Vol. 24: 1-15.
- Gray, S.J. dan H.M. Vint, H.M. 1995. "The impact of culture on accounting disclosures: some international evidence." *Asia-Pacific Journal of Accounting*. Vol. 21: 33-43.
- Guthrie, J., dan Parker, L. 1989. "Corporate social reporting: A rebuttal of legitimacy theory." *Accounting and Business Research*, 19 (76, 343-352).
- Haniffa dan Cooke. 2002. "Culture, Corporate Governance and Disclosure in Malaysian Corporations." *ABACUS*, Vol. 38, No. 3, 2002

- Harris, M. 1987. *Cultural Anthropology*, Harper & Row. Dikutip dalam Haniffa dan Cooke. "Culture, Corporate Governance and Disclosure in Malaysian Corporations." (ABACUS, Vol. 38, No. 3, 2002).
- Hartono, Jogiyanto. 2004. *Metodologi Penelitian Bisnis, Cetakan ke-2*. Badan Penerbitan Fakultas Ekonomi (BPFE) Universitas Gadjah Mada.
- Hill dan Jones. 1992. Stakeholder Agency Theory. *Journal of Management Studies*, Vol. 29, pg 134-154.
- Hoebel, A.1960. *Man, culture and society*. Oxford University Press, NY. Dikutip dalam Wong, SP. The Impact of Culture on Risk Management Disclosures: An Exploratory Study of International Banks. (DBA thesis, Southern Cross University, Lismore, NSW, 2012).
- Hofstede, G. 1980. *Culture's consequences: International differences in work-related values*. London: Sage Publications.
- Hofstede, G. 1991. *Cultures and Organizations: Software of Mind*. McGraw-Hill.
- Hofstede, G. 2001. *Culture's Consequences, second ed*. Sage Publications, Beverly Hills, CA.
- Satrio, A.N. 2016. "Serbuan Orang-Orang Cina." *Indonesian Review*, 27 Mei 2016. Diakses pada 5 September 2016.
<http://indonesianreview.com/satrio/serbuan-orang-orang-cina>
- Jaya, Septiarini, dan Arafat. 2016. "Educational Background of the Board of Commissioners, Leverage, Profitability and Voluntary Disclosure." *Review of Integrative Business and Economics Research*, Volume 5 (2).
- Jenkin, E., 1994, "An Information Highway in Need of Capital Improvements," *Journal of Accountancy* (May): 77-82. Dikutip dalam Widiastuti. Pengaruh Luas Pengungkapan Sukarela dalam Laporan Tahunan terhadap Earning Response Coefficient (ERC). SNA V; Semarang, 5-6 September 2002.
- Jensen dan Meckling. 1976. "Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure." *Journal of Financial Economics*, October, 1976, V. 3, No. 4, pp. 305-360.
- Kieso, Weygant, dan Warfield. 2011. *Intermediate Accounting, IFRS Edition Vol. 1*. John Wiley and Sons.
- Lev, Baruch. 1992. Information Disclosure Strategy. *California Management Review*; Summer 1992; 34, pg. 9.

- Meek, G.K., Roberts, C.B. and Gray, S.J. 1995. "Factors influencing voluntary annual report disclosures by US, UK and continental European multinational corporations." *Journal of International Business Studies*, Vol. 26 No. 3, pp. 555-572. Diakses pada 3 Oktober 2016.
<http://search.proquest.com/docview/197155496?pq-origsite=summon>
- Milne, M. J., dan Patten, D. M. 2002. "Securing organizational legitimacy: An experimental decision case examining the impact of environmental disclosures." *Accounting, Auditing & Accountability Journal* (Vol. 15, pp. 372–405).
- Nasir dan Abdullah. 2004. "Voluntary disclosure and corporate governance among financially distressed firms in Malaysia." *Financial Reporting, Regulation and Governance*, 3(1), 1-39.
- OECD. 2003. *White Paper on Corporate Governance in Asia*. Organisation for Economic Co-operation and Development. Paris.
- Once dan Almagtome. 2014. "The Relationship between Hofstede's National Culture Values and Corporate Environmental Disclosure: An International Perspective." *Research Journal of Business and Management - RJBm* (2014), Vol.1(3)
- Otoritas Jasa Keuangan. 2015. Penjelasan SE OJK NOMOR 32 /SEOJK.04/2015
- Paguyuban Sosial Marga Tionghoa Indonesia. Dewan Pengurus PSMTI. Diakses pada 5 Oktober 2016. <http://psmti.org/pengurus/pengurus-pusat/>
- Patrick, Patricia A. 2007. The determinants of organizational innovativeness: The adoption of GASB 34 in Pennsylvania local government. Disertasi Doktoral. The Pennsylvania State University, United States. Diakses pada 3 Oktober 2016.
<http://etda.libraries.psu.edu/catalog/6798>
- Qu dan Leung. 2006. "Cultural impact on Chinese corporate disclosure-a corporate governance perspective." *Managerial auditing journal*, vol. 21, no. 3, pp. 241-264.
- Rasmini, Wirakusuma, dan Yuniasih. 2014. "The Effect of Board Diversity on The Extent of Intellectual Capital Disclosure (Empirical Study in Indonesian Stocks Exchange)." *Asia Pacific Journal of Accounting and Finance* Vol. 3 (1), December 2014, 45-58
- Sekaran, U., dan Bougi, R. 2010. *Research Methods for Business a Skill Building Approach 5th Edition*. United Kingdom: John Willey & Sons Ltd.

Setyautama, Sam. 2008. *Tokoh-Tokoh Etnis Tionghoa di Indonesia*. Diakses pada 5 Oktober 2016. <http://bit.ly/2jA8zAE>.

Siciliano, J.I. 1996. "The Relationship of Board Member Diversity to Organizational Performance." *Journal of Business Ethics* Vol.15: 1313-1320.

Siswanto. _. "Geert Hostede Analysis for Indonesia". Tahun t. Diakses pada 9 September 2016. http://asiswanto.net/?page_id=498

Subramanyam. 2014. *Financial Statement Analysis, 4th Edition*. McGraw-Hill International.

Sudarwan, M. dan T.J. Fogarty. 1996. "Culture and accounting in Indonesia: an empirical examination." *The International Journal of Accounting* (Vol. 31: 463-481).

Evans, Thomas G. 2003. *Accounting Theory: Contemporary Accounting Issues*. (Australia: Thomson, South Western). Dikutip dalam Suwardjono. 2014. *Teori Akuntansi: Perekayasaan Pelaporan Keuangan, edisi ke-3*. BPFE Yogyakarta.

Undang-Undang pasal 86 ayat (2) UU no. 8 tahun 1995, Tentang Sektor Pasar Modal

Wallace dan Cooke. 1990. "Financial disclosure regulation and its environment: A review and further analysis." *Journal of Accounting and Public Policy*, 9(2), 79-110.

Wolk, Dodd, dan Rozycki. 2013. *Accounting Theory Conceptual Issues in a Political and Economic Environment, 8th Edition*. Sage Publication

Wong, S.P. 2012. "The Impact of Culture on Risk Management Disclosures: An Exploratory Study of International Banks." DBA thesis, Southern Cross University, Lismore, New South Wales.

Wooldridge. 2011. *Introductory Econometrics: A Modern Approach, 4th Edition*. South Western Cengage Learning.

Wu, Quan dan Xu. 2010. "CEO power, disclosure quality and the variability of firm performance: Evidence from China." *Nankai Business Review International* Vol. 2 No. 1, 2011 pp. 79-97

Zarzeski, M.T. 1996. "Spontaneous Harmonization Effects of Culture and Market Forces on Accounting Disclosure Practices." *Accounting Horizons*. Vol. 10: 18-37.