

DAFTAR PUSTAKA

- Anonim. 2007. "*Guide to Forward-looking Information*". PricewaterhouseCoopers (PwC), hlm.1–31. Tersedia di <https://www.pwc.com/gx/en/audit-services/corporate-reporting/assets/pdfs/860-global-forward-looking-guide.pdf>.
- ACCA Australia & New Zealand. 2009. Disclosures on Corporate Governance. hlm.1–24.
- André, P., Filip, A. & Moldovan, R. 2013. "*The Simultaneous Relation between Segment Disclosure Quality and Quantity. ESSEC Business School*". Tersedia di <https://business.illinois.edu/drupal-files/accountancy/files/Moldovan.pdf>.
- Badan Koordinasi Penanaman Modal (BKPM). 2017. "*Domestic and Foreign Direct Investment Realization in Quarter IV and January – December 2016*". Tersedia di <http://www.bkpm.go.id/en/press-release/readmore/436901/22701>.
- Bozzolan, S., Trombetta, M. & Beretta, S. 2009. "Forward-Looking Disclosures, Financial Verifiability and Analysts' Forecasts: A Study of Cross-Listed European Firms". *European Accounting Review*, 18(3), hlm.435–473.
- Bursa Efek Indonesia. "Unduh Laporan Tahunan 2014 dan 2015". Tersedia di www.idx.co.id [diakses 3 Februari 2017].
- Chan, M.C., Watson, J. & Woodliff, D. 2013. "Corporate Governance Quality and CSR Disclosures". *Journal of Business Ethics*, 125(1).
- Chiu, T.K. & Wang, Y.H. 2014. "Determinants of Social Disclosure Quality in Taiwan: An Application of Stakeholder Theory". *Journal of Business Ethics*, 129(2), hlm.379–398.
- Costa, E. 2014. "Voluntary Disclosure in a Regulated Context: The Case of Italian Social Enterprises". *Book Series: Advances in Public Interest Accounting*. hal.223–249. Tersedia di <http://www.emeraldinsight.com/doi/10.1108/S1041-706020140000017021>.
- Darmadi, S. 2013. "Corporate Governance Disclosure in the Annual Report". *Humanomics*, 29(1), hal.4–23. Tersedia di <http://www.emeraldinsight.com/doi/10.1108/08288661311299295>.
- Deegan, C. 2002. "The Legitimising Effect of Social and Environmental Disclosures – A Theoretical Foundation". *Accounting, Auditing & Accountability Journal*, 15(3), hal.282–311. Tersedia di <http://www.emeraldinsight.com/doi/10.1108/09513570210435852>.
- Dewan Standar Akuntansi Keuangan. 2014. *Standar Akuntansi Keuangan Per Efektif 1 Januari 2015*. Jakarta: Ikatan Akuntan Indonesia.

- Drever, M., Stanton, P. & McGowan, S. 2007. *Contemporary Issues in Accounting*. Australia: John Wiley.
- Dwiarto, D. 2014. "Potensi dan Tantangan Pertambangan di Indonesia". Asosiasi Pertambangan Indonesia. Tersedia di http://www.imaapi.com/index.php?option=com_content&view=article&id=1937:potensi-dan-tantangan-pertambangan-di-indonesia&catid=47:media-news&Itemid=98&lang=id [diakses 28 Februari 2017].
- Fatima, A.H., Abdullah, N. & Sulaiman, M. 2015. "Environmental Disclosure Quality: Examining the Impact of the Stock Exchange of Malaysia's Listing Requirements". *Social Responsibility Journal*, 11(4), hlm.904–922.
- Francis, J., Nanda, D. & Olsson, P. 2008. "Voluntary Disclosure, Earnings Quality, and Cost of Capital". *Journal of Accounting Research*, 46(1), hlm.53–99.
- Global Reporting Initiative. 2014. G4 "Sustainability Reporting Guidelines". *Global Reporting Initiative*, hal.1–97. Tersedia di <https://www.globalreporting.org/standards/g4/Pages/default.aspx>.
- Gunawan, J. 2015. "Corporate Social Disclosures in Indonesia: Stakeholders' Influence and Motivation". *Social Responsibility Journal*, 11(3), hal.535–552. Tersedia di <http://www.emeraldinsight.com/doi/10.1108/SRJ-04-2014-0048>.
- Healy, P.M. & Palepu, K.G. 2001. "Information Asymmetry, Corporate Disclosure, and the Capital Markets: A Review of the Empirical Disclosure Literature". *Journal of Accounting and Economics*, 31(1–3), hlm.405–440.
- ICSA. 2015. "Guidance Note Good Practice for Annual Reports". (May), hlm.1–12.
- International Integrated Reporting Council (IIRC). 2017. Tersedia di <http://integratedreporting.org/> [diakses 8 Februari 2017].
- Islam, M.A. & Deegan, C. 2010. "Media Pressures and Corporate Disclosure of Social Responsibility Performance Information: A Study of Two Global Clothing and Sports Retail Companies". *Accounting and Business Research*, 40(2), hlm.131–148.
- Issue, S., Held, C., Farooque, O. Al, & Ahulu, H. 2015. "Environmental Reporting in the UK, Australia, and South African Multinational Companies". *The Journal of Developing Areas, Special Issue on Sydney Conference Held in April 2015*, 49(6).
- Kiyanga, B.P.L. 2014. "Corporate Disclosure Quality – A Comparative Study of Botswana and South Africa". Unisa Institutional Repository, University of South Africa. Tersedia di <http://uir.unisa.ac.za/handle/10500/14400>.

- Komite Nasional Kebijakan Governance. 2006. Pedoman Umum Good Corporate Governance Indonesia. *Pedoman Umum Good Corporate Governance Indonesia*, hlm.30. Tersedia di www.governance-indonesia.or.id.
- KPMG. 2008. *KPMG International Survey of Corporate Responsibility Reporting 2008*. Netherlands: KPMG Sustainability Services.
- Milne, M.J., Tregidga, H., Walton, S. & Milne, M.J. 2009. "Words Not Actions! The Ideological Role of Sustainable Development Reporting". *Accounting, Auditing & Accountability Journal*, 22(8), hlm.1211–1527.
- O'Donovan, G. 2002. "Environmental Disclosures in the Annual Report". *Accounting, Auditing & Accountability Journal*, 15(3), hlm.344–371. Tersedia di <http://www.emeraldinsight.com/doi/abs/10.1108/09513570210435870>.
- Otoritas Jasa Keuangan Republik Indonesia. 2016. "Peraturan Otoritas Jasa Keuangan Republik Indonesia Nomor 29/POJK.04/2016 Tentang Laporan Tahunan Emiten atau Perusahaan Publik". Tersedia di www.ojk.go.id.
- SahamOK. 2017. "Daftar Saham Perusahaan Publik/Emiten Sektor Pertambangan di BEI". Tersedia di <http://www.sahamok.com/emiten/sektor-pertambangan/> [diakses 6 Maret 2017].
- Sekaran, U. & Bougie, R. 2013. *Research Methods for Business: A Skill Building Approach*. Sixth ed. United Kingdom: John Wiley & Sons Ltd.
- Shalev, R. 2009. "The Information Content of Business Combination Disclosure Level". *The Accounting Review*, 84(1), hlm.239–270.
- Suwardjono. 2011. *Teori Akuntansi: Perekrayaan Pelaporan Keuangan*. Yogyakarta: BPFE.
- Tilling, M. V. 2004. "Refinements to Legitimacy Theory in Social and Environmental Accounting". *Commerce Research Paper Series*, 6(4), hlm.1–11.
- Villiers, C. De & Staden, C. Van. 2012. New Zealand Shareholder Attitudes Towards Corporate Environmental Disclosure. *Pacific Accounting Review*, 24(2), hlm.186–210.