

DAFTAR PUSTAKA

- Alsaeed, K. 2005. "The Association Between Firm-Specific Characteristics and Disclosure: The Case of Saudi Arabia". *Managerial Auditing Journal*. 21(5). 476-496.
- Beasley, M., Carcello, J., Hermanson, D., dan Lapedes, P. 2000. "Fraudulent financial reporting: consideration of industry traits and corporate governance mechanisms". *Accounting Horizons*. 14(4), 441-454.
- Botosan, C. 1997. *Disclosure Level and The Cost of Capital*. *The Accounting Review*. 72(3), 323-349.
- Camfferman, K. dan Cooke, T. 2002. "An analysis of disclosure in the annual reports of UK and Dutch companies". *Journal of International Accounting*. 1, 1-28.
- Choi, F.D.S., Frost, C.A., Meek, G.K. 1999. *International Accounting 4th Edition*. New Jersey: Prentice Hall.
- Eisenhardt, K.M. 1989. "Agency Theory: An Assessment and Review". *Academy of Management Review*. 14(1), 57-74.
- Evans, T. G. 2003. *Accounting Theory. Contemporary Accounting Issues*. Ohio: South-Western.
- Ghozali, I. 2011. *Aplikasi Analisis Multivariate dengan Program IBM SPSS 19*. Semarang: UNDIP.
- Hardiningsih, P. 2008. "Analisis Faktor-Faktor yang Mempengaruhi Voluntary Disclosure Laporan Tahunan Perusahaan". 15(1), 67-79.
- Hartono, J. 2010. *Teori Portofolio dan Analisis Investasi*. BPFE Yogyakarta, Edisi Ketujuh. Yogyakarta.
- Huafang, Xiao. dan Jiangou, Yuan. 2007. "Ownership Structure, Board Composition and Corporate Voluntary Disclosure". *Managerial Auditing Journal*. 22(6), 604-619.

- Jensen, M. dan Meckling, W. 1976. "Theory of the firm, managerial behavior, agency cost and ownership structure". *Journal of Finance Economics*. 3, 305-360.
- Na'im, A. dan Rakhman, F. 2000. "Analisis Hubungan Antara Kelengkapan Pengungkapan Laporan Keuangan dengan Struktur Modal dan Tipe Kepemilikan Perusahaan". *Jurnal Ekonomi dan Bisnis Indonesia*. 15(1), 70-82.
- Naser, K., Alkhatib, K. dan Kabhari, Y. 2002. "Empirical evidence on the depth of corporate information disclosure in developing countries: the case of Jordan". *The European Accounting Review*. 12(4), 122-155.
- Nuryaman. 2009. "Pengaruh Konsentrasi Kepemilikan, Ukuran perusahaan, dan Mekanisme *Corporate Governance* terhadap Pengungkapan Sukarela". *Jurnal Akuntansi dan Keuangan Indonesia*. 6(1), 89-109.
- Rahman, A.R. 2002. "Incomplete Financial Contracting, Disclosure, Corporate Governance, and Firm Value". *Nanyang Business School*. Singapore.
- Suta, A.Y. dan Laksito, H. 2012. "Analisis Faktor-Faktor yang Mempengaruhi Luas Pengungkapan Informasi Sukarela Laporan Tahunan: Studi Empiris Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia tahun 2008-2010". *Diponegoro Journal of Accounting*. 1(1), 1-15.
- Suwardjono. 2013. *Teori Akuntansi Perencanaan Pelaporan Keuangan*. Yogyakarta: BPFE-Yogyakarta.
- Wallace, R.S.O., Naser, K., dan Mora, A. 1994. "The Relationship between the comprehensiveness of corporate annual reports and firm characteristics in Spain". *Accounting & Business Research*, 25(97), 41-53.
- Wardani, Puruwita. 2012. "Faktor-Faktor yang Mempengaruhi Luas Pengungkapan Sukarela". *Jurnal Akuntansi dan Keuangan*, 14(1), 1-15.
- Wolk, H. I., Tearney, M.G., dan Dodd, J.L. 2001. *Accounting Theory: a conceptual and Institutional Approach*. Australia: South- Western College Publ.