

## DAFTAR PUSTAKA

- Arcay, R., and Vazquez, F. (2005). *Corporate characteristics, governance rules and the extent of voluntary disclosure in Spain*, *Advances in Accounting*, Vol. 21, pp. 299–331.
- Arison Nainggolan. (2017). Pengaruh Struktur Kepemilikan dan Komposisi Dewan Komisaris terhadap Tingkat Pengungkapan Sukarela pada Perusahaan Manufaktur di Indonesia yang Terdaftar di BEI.
- Arman Aziz Karagül, Ph.D. and Nazh Kepçe Yönet, Ph.D. (2012). *Impact of Board Characteristics and Ownership Structure on Voluntary Disclosure: Evidence from Turkey*.
- Bapepam-LK. (2006). Peraturan Bapepam dan Lembaga Keuangan (LK) Nomor X.K.6, Lampiran Keputusan Ketua Bapepem dan LK Nomor: KEP-134/BL/2006. Tentang Kewajiban Penyampaian Laporan Tahunan bagi Emiten atau Perusahaan Publik.
- Barako, D., Hancock, P., and Izan, H. (2006). *Factors Influencing Voluntary Corporate Disclosure by Kenyan Companies*, *Corporate Governance*, Vol. 14 No. 2, pp. 107-125.
- Bathala Chenchuramaiah, T. et al. (1994). *Managerial Ownership, Debt Policy, and the Impact of Institutional Holdings : An Agency Perspective, Financial Management (Online)*. Vol 23 No. 3.
- Beiner, S., Drobetz, W., Schmid, F. & Zimmerman, H. (2003). *Is Board Size An Independent Corporate Governance Mechanism?*, Working Paper, (<http://www.wvz.unibaz.ch/cofi/publications/paper/2003/06.03.pdf>).
- BEJ. (2004). Peraturan Pencatatan Efek Nomor I-A. Tentang Ketentuan Umum Pencatatan Efek Bersifat Ekuitas Di Bursa, Keputusan Direksi PT Bursa Efek Jakarta Nomor Kep-305/BEJ/07-2004.
- Dallas, George. (2004). *Governance and Risk. Analytical Hand books for Investors, Managers, Directors and Stakeholders*. New York: McGraw Hill.

- Egon Zehnder International. (2000). *Corporate Governance and the Role of The Board of Directors*.
- Eng, L., and Mak, Y. (2003). *Corporate Governance and voluntary disclosure*, Journal of Accounting and Public Policy, Vol. 22, pp. 325-345.
- Ezat , A . and Al-Masry , A . (2008). *The impact of corporate governance on the timeliness of corporate Internet reporting by Egyptian listed firms*, Managerial Finance Vol. 34 No.12, pp. 48–867.
- Ghozali, Imam. (2012). *Aplikasi Analisis Multivariate dengan Program IBM SPSS*. Yogyakarta: Universitas Diponegoro.
- Haniffa, R.M and T.E. Cooke. (2002). *Culture, Corporate Governance and Disclosure in Malaysian Corporation*. ABACUS 38, no.3.
- Hubert, Ooghe and Tine De Langhe. (2002). *The Anglo-American versus the Continental European Corporate Governance Model: Empirical Evidence of Board Composition in Belgium*. European Business Review 14, no.6, pp. 437-449.
- Jensen, M. and Meckling, W. (1976). *Theory of the firm: managerial behaviour, agency costs and ownership structure*, Journal of Financial Economics, Vol. 3, pp. 305-360.
- Komite Nasional Kebijakan *Governance*. (2008). *Pedoman Umum GCG Indonesia Tahun 2008*. Indonesia: Komite Nasional Kebijakan *Governance*.
- Laksmiana, I. (2008). *Corporate board governance and voluntary disclosure of executive compensation practices*, Contemporary Accounting Research, Vol. 25 No. 4, pp. 47–82.
- Mohammed M. Soliman, Aiman A. Ragab, Mohammed B. Eldin (2014). *Board Composition, Ownership Structure And Voluntary Disclosure: An Empirical Study Of The Listed Companies In Egypt*.
- Nuryaman (2009). *Pengaruh Konsentrasi Kepemilikan, Ukuran Perusahaan dan Mekanisme Corporate Governance terhadap Pengungkapan Sukarela*.

- Odoemelum, Ndubuisi (2018). *Corporate Board Characteristics and Environmental Disclosure Quantity: A comparative Analysis of Traditional and Integrated Reporting Evidence*.
- OECD. (2004). *Corporate Governance: A Survey of OECD Countries*. OECD Publication Service. France.
- Patelli, L. and Prencipe, A. (2007). *The relationship between voluntary disclosure and independent directors in the presence of a dominant shareholder*, European Accounting Review, Vol. 16 No. 1, pp. 5-33.
- Pemerintah Indonesia. (2007). Undang-Undang Perseroan Terbatas Nomor 40 Tahun 2007 tentang Perseroan Terbatas.
- Pemerintah Indonesia. (2012). Peraturan Menteri Badan Usaha Milik Negara Nomor: PER-12/MBU/2012 tentang Organ Pendukung Dewan Komisaris/Dewan Pengawas Badan Usaha Milik Negara.
- Samaha , K . and Dahawy , K . (2011). *An empirical analysis of corporate governance structures and voluntary corporate disclosure in volatile capital markets: The Egyptian experience*, International Journal of Accounting, Auditing and Performance Evaluation, Vol. 7 No. (1/2), pp. 61–93.
- Santhosh Abraham Claire Marston Edward Jones. (2015). *Disclosure by Indian Companies Following Corporate Governance Reform*, Journal of Applied Accounting Research, Vol.16 Iss 1 pp.114-137.
- Sheu, Her Jiun, et al. (2007). “*The Determinants of Voluntary Disclosure of Directors’ Compensation: Empirical Evidence from an Emerging Market*”.  
Jurnal.
- Suhardjanto, Djoko dan Erna Rahmawati. (2012). Peran *Board of Directors* dalam *Operational Risk Disclosure* (Jurnal). Universitas Sebelas Maret Surakarta. Trikonomika: Vol.11 No.1 Juni 2012, Hal.1-14
- Sulung Aniroh (2012). Pengaruh Struktur Kepemilikan dan Karakteristik Dewan Komisaris terhadap Pengungkapan Sukarela pada Perusahaan di Indonesia yang Terdaftar di BEI.

- Suwardjono. (2005). *Teori Akuntansi : Perekayasa Pelaporan Keuangan*. BPFE Yogyakarta
- Tamba, Erida Gabriella Handayani. (2011). *Pengaruh Struktur Kepemilikan terhadap Pengungkapan Tanggung Jawab Sosial Perusahaan*. Universitas Diponegoro. Semarang.
- Windah, Gabriela Cynthia, dan Fidelis Arastyo Andono. (2013). *Pengaruh Penerapan Corporate Governance terhadap Kinerja Keuangan Perusahaan Hasil Survei The Indonesian Institute Perception Governance (IICG) Periode 2008-2011*, Jurnal Ilmiah Mahasiswa Universitas Surabaya, Vol. 2, No.1, Surabaya.
- World Bank. *Corporate Governance: Framework for Implementation, Overview*. World Bank. [http://www.worldbank.org.pp.5\(1999\)](http://www.worldbank.org.pp.5(1999)).