

Daftar Pustaka

- Alam, I., & Deb, S.K. (2010). Human Resource Accounting Disclosure (HRAD) in Bangladesh. *The Cost and Management*, Vol. 38, No. 3, May-June, pp.9-13.
- Ali, A., Chen, T., & Radhakrishnan, S. (2007). Corporate Disclosures by Family Firms. *Journal of Accounting and Economics*, 44, 238–286.
- Al-Jaifi, H.A. (2017). Ownership Concentration, Earnings Management and Stock Market Liquidity: Evidence from Malaysia. *The International Journal of Business in Society*, Vol. 17.
- Alvarez, Amerika. (2015). Corporate Response to Human Resource Disclosure Recommendations. *Social Responsibility Journal*, Vol. 11 Issue: 2, pp.306-323.
- Babio, R., & Muino, F., (2005). Corporate Characteristics, Governance Rules and The Extend of Voluntary Disclosure in Spain. *Advances in Accounting*, Vol 21, 299-331.
- Brammer, S.J., & Pavelin, S. (2006). Voluntary Environment Disclosures by Large Companies. *Journal of Business Finance and Accounting*, Vol.33, Nos.7-8, pp.1168-88.
- Cahaya, F. et al., (2015). The Indonesian Government's Coercive Pressure on Labor Disclosure. *Management and Policy Journal*, Vol. 6 No. 4, pp.475-497.
- Cheng, L. et al., (2011). Does Ownership Structure Affect Firm Value? Intellectual Capital Across Industries Perspective. *Journal of Intellectual Capital*, Vol. 12 Issue: 4, pp.552-570.
- Chow, C.W., & Wong-Boren, A. (1987). Voluntary Financial Disclosure by Mexican Corporations. *The Accounting Review*, Vol. 62 No. 3, pp. 533-41.
- Claessens, S., Djankov, S., Fan, J.P.H., Lang, L.P.H., (2002). Disentangling the Incentive and Entrenchment Effect of Large Shareholdings, *Journal of Finance* 57, 2741-2772.
- Claessens, S., Djankov, S., Lang, L.P.H., (2000). Separation of Ownership from Control of East Asian Firms. *Journal of Financial Economics*.
- Cooke, T.E. (1992). The Impact of Size, Stock Market Listing and Industry Type on Disclosure in The Annual Reports of Japanese Listed Companies. *Accounting & Business Research*, Vol.22, No.87, pp.229-37.

- Craswell, A.T., & Taylor, S.L. (1992). Discretionary Disclosure of Reserves by Oil and Gas Companies: An Economic Analysis. *Journal of Business Finance & Accounting*, pp. 295-308.
- Dominguez, A. A. (2011). The Impact of Human Resource Disclosure on Corporate Image. *Journal of Human Resource Costing & Accounting*, 279-298.
- Firth, M. (1979). The Impact of Size, Stock Market Listing, and Auditors on Voluntary Disclosure in Corporate Annual Reports. *Accounting and Business Research*, Vol.9, No.33, pp.273-80.
- Hossain, M., & Hammami, H. (2009). Voluntary Disclosures in The Annual Reports of An Emerging Country: The Case of Qatar. *Advances in Accounting*, Vol.25, No. 2, december, pp.255-65.
- Hossain, M., Tan, L.M., & Adams, M. (1994). Voluntary Disclosure in An Emerging Capital Market: Some Emperical Evidence from Companies Listed on The Kuala Lumpur Stock Exchange. *The International Journal of Accounting*, Vol.29, No. 4, pp.334-351.
- Hossain,M., Perera, M., & Rahman, A. (1995). Voluntary Disclosure in The Annual Reports of New Zealand Companies. *Journal of International Financial Management and Accounting*, Vol.6No.1,pp.69-87.
- Jensen, M., & Meckling, W. (1976). Theory of Firm: Managerial Behaviour, Agency Cost and Ownership Structure. *Journal of Financial Economics*, Vol.3, No. 4, pp.305-360.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of The Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal Financial Economics*, Vol. 3, pp. 305-360.
- Kaur, S. et al., (2016). Impact of Corporate Characteristic on Human Resource Disclosure. *Asian Review of Accounting*, 390-425.
- M, América. (2012). Company Characteristics and Human Resource Disclosure in Spain. *Social Responsibility Journal*, Vol. 8 Iss 1 pp. 4-20.
- Malone, D., Fries, C., & Jones, T. (1993). An Emperical Investigation of The Extent of Corporate Financial Disclosure in The Oil and Gas Industry. *Journal of Accounting, Auditing and Finance*, Vol.28, No.3, pp.251-73.
- Martinez, J. (2016). Is Family Ownership of A Firm Associated with The Control of Managerial Discretion and Corporate Decisions?. *Journal of Family Business Management*, Vol. 6 Iss 1 pp. -.

- Maury, B. (2006). Family Ownership and Firm Performance: Empirical Evidence From Western European Corporations. *Journal of Corporate Finance*, 12(2), 321–341.
- McKinnon, J., & Delimunthe, L. (1993). Voluntary Disclosure of Segment Information by Australian Diversified Companies. *Accounting and Finance*, Vol.33, No.1, pp.33-50.
- Nagar, V., Nanda, D., & Wysocki, P. 2003. Discretionary Disclosure and Stock-Based Incentives. *Journal of Accounting and Economics*, 34: 283-309.
- Norman, S. et al., (2007). Ownership Structure and Intellectual Capital Performance in Malaysia. *Journal of Intellectual Capital*, Vol. 11 No. 4, pp.-.
- Nurunnabi, M., Karim, A.K.M.W., & Norton, S. (2011). The Perceived Need For and Impediments to Achieving Accounting Transparency in Developing Countries: a Field Investigation on Bangladesh. *International Journal of Managerial and Financial Accounting*, Vol. 3 No. 1, pp. 32-54
- Nuryaman. (2009). Pengaruh Konsentrasi Kepemilikan, Ukuran Perusahaan, dan Mekanisme Corporate Governance terhadap Pengungkapan Sukarela. *Jurnal Akuntansi Keuangan Indonesia*, Vol. 6 No. 1.
- Oliveira, L., Rodrigues, L.L., & Craig, R. (2006). Firm Specific Determinants of Intangibles Reporting: Evidence from The Portuguese Stock Market. *Journal of Human Resource Costing & Accounting*, Vol. 10 No. 1, pp. 11-33.
- Orens, R., Walter, A., & Nadine, L. (2009). Intellectual Capital Disclosure, Cost of Finance and Firm Value. *Management Decision*, Vol. 47 No. 10, pp. 15361554
- Pettersson, J., & Rylme, H. (2003). Voluntary Disclosures of Human Capital: An Explorative Study of Voluntary Disclosure Practices in Swedish Annual Reports. *Master Thesis*, No. 19, Goteborg University (School of Business, Economics and Law), Goteborg, accessed at <http://hdl.handle.net/2077/2282>
- Pound, G.D. (1980). Employee Readability. *The Australian Accountant*, Vol. 50 No. 11, pp.775-779.
- Ruland, W., Tung, S., & George, N. (1990). Factors Associated with The Disclosure of Manager forecasts. *Accounting Review*, Vol.65, No.3 pp.710-21.

- Singh, I., & Van der Zahn, J.L.W.M. (2009). Intellectual Capital Prospectus Disclosure and Post Issue Stock Performance. *Journal of Intellectual Capital*, Vol.10 No.3, pp.425-450.
- Singh, I., & Van der Zahn, M.J.L.W. (2007). Does Intellectual Capital Disclosure Reduce an IPO's Cost of Capital?. *Journal of Intellectual Capital*, Vol. 8 No. 3, pp. 494-516.
- Villalonga, B., & Amit, R. (2006). How do Family Ownership, Control and Management Affect Firm Value. *Journal Financial Economics*, 80, 385-417.
- White, G., Lee, A., & Tower, G. (2007). Drivers of Voluntary Intellectual Capital Disclosure in Listed Biotechnology Companies. *Journal of Intellectual Capital*, Vol. 8 No. 3, pp. 517-37.
- White, G., Lee, A., Yuningsih, Y., Nielsen, C., & Bukh, P.N. (2010). The Nature and Extent of Voluntary Intellectual Capital Disclosures by Australian and UK Biotechnology Companies. *Journal of Intellectual Capital*, Vol. 11 No. 4, pp. 519-536.
- Williams, S.M. (2001). Are Intellectual Capital Performance and Disclosure Practice Related?. *Journal of Intellectual Capital*, Vol. 2 No. 3, pp. 192-203.