











- Healy, Paul M., Krishna G. Palepu (2001) “Information Asymmetry, Corporate Disclosure, and the Capital Markets: A Review of the Empirical Disclosure Literature”, *Journal of Accounting and Economics*, 31 (1-3), 405–440.
- Henderson, S., Peirson, G. & K. Harris (2004). Financial accounting theory, 1st edition. *Pearson Prentice Hall*, Australia.
- Hossain, M., Perera, M. H. B., & Rahman, A. R. (1995). Voluntary Disclosure in the Annual Report of New Zealand Companies, 6(1), 69-87.
- Hossain, M. & Mitra, B. R. M. S. (2006). Stock Ownership Structure and Voluntary Disclosure of Quarterly Foreign Sales Data on U.S. Multinational Corporation. *Multinational Business Review*, 14(3), 71-94.
- Hossain, M. & Hammami, H. (2009). Voluntary Disclosure in the Annual Reports of an Emerging Country: The Case of Qatar. *Advances in Accounting, Incorporating Advances in International Accounting*, 25, 255-265.
- Ibrahim, K. (2014). Firm Characteristics and Voluntary Segments Disclosure Among The Largest Firm in Nigeria. *International Journal of Trade, Economics and Finance*, 5(4).
- Indriantoro, N., & Supomo, B. (2013). *Metodologi Penelitian Bisnis Untuk Akuntansi & Manajemen*. Yogyakarta: BPFPE.
- Ismail, T. H. & El-Shaib, N. M. (2012). Impact of Market and Organizational Determinants On Voluntary Disclosure in Egyptian Companies. *Meditari Accountancy Research*, 20(2), 113-133.
- Jaffar, R., Iskandar T.M., & Muhamad, M. (2007). An Investigation of Environmental Disclosure in Malaysia.

Juhmani, O. (2013). Ownership Structure and Corporate Voluntary Disclosure: Evidence from Bahrain. *International Journal of Accounting and Financial Reporting*, 3(2).

Kangarlouei, S. J., Birjandi, H. A., & Motavassel, M. (2013). The Effect of Ownership Structure on Voluntary Disclosure in Tehran Stock Exchange. *West Azarbyjan Science and Research Branch*.

Kieso, E., Donald, Jerry, J., Weygandt, & Warfield, T. D. (2011). *Intermediate Accounting*, Edisi 12 by: Erlangga.

Keputusan BAPEPAM No. Kep 97/PM/1996 (Peraturan No. VIII. G. 7) Tentang Pedoman Penyajian Laporan Keuangan.

Keputusan Ketua BAPEPAM No.SE-02/PM/2002 tentang Pedoman Penyajian dan Pengungkapan Laporan Keuangan Emiten atau Perusahaan Publik.

Lan, Y., Wang, L., & Zhang, Y. Y. (2013). Determinants and Features of Voluntary Disclosure in The Chinese Stock Market. *China Journal of Accounting Research*, 6, 265-285.

Li, H, Qi, A (2008), Impact of corporate governance on voluntary disclosure in Chinese listed companies, *Corporate ownership and control*, 5 (2), 360-366.

Makhija, A. K., & Patton J. M. (2004). The Impact of Firm Ownership Structure on Voluntary Disclosure: Empirical Evidence from Czech Annual Report. *Journal of Business*, 77(3).

Marwata. (2001). Hubungan Antara Karakteristik Perusahaan dan Kualitas Ungkapan Sukarela dalam Laporan Tahunan Perusahaan Publik di Indonesia. *Simposium Nasional Akuntansi (SNA)*, IV.

Myers, S. C. (1977). Determinant of Corporate Borrowing. *Journal of Financial Economics*.

Na'im, A., & Fuad, R. (2000). Analisis Hubungan antara Kelengkapan Pengungkapan Laporan Keuangan dengan Struktur Modal dan Tipe Kepemilikan Perusahaan. *Jurnal Ekonomi dan Bisnis Indonesia*, 15(1), 70-82.

Ntim, C. G., Opong, K. K., Danbolt, J., & Thomas, D. A. (2012). Voluntary Corporate Governance Disclosures by Post-Apartheid South African Corporations. *Journal of Applied Accounting Research*, 13(2), 122-144.

Omar, B. and Simon, J. (2011). Corporate Aggregate Disclosure Practices in Jordan. *Advances in Accounting, incorporating Advances in International Accounting*, 27 (1), 166-186.

Owusu-Ansah, S., & Yeoh, J. (2005). The effect of legislation on corporate disclosure practices. *Abacus*, 41(1), 92-109.

Priyatno, D. (2008). *Mandiri Belajar SPSS*. Yogyakarta: Mediakom.

Qu, W., Leung, P., & Cooper, C. (2013). A Study of Voluntary Disclosure of Listed Chinese Firm – a Stakeholder Perspective. *Managerial Accounting Journal*, 28(3), 261-294.

Rouf, M. A. & Al-Harun, M. A. (2011). Ownership Structure and Voluntary Disclosure in Annual Report of Bangladesh. *Pak. J. Commer. Soc. Sei*, 5(1), 129-139.

Saha, A. K. and S. Akter. (2013). Corporate governance and voluntary disclosure practices of financial and non-financial sector companies in Bangladesh. *Journal of Applied Management Accounting Research* (Summer): 45-62.



- Santoso, S. (2010). *Statistik Multivariat Konsep dan Aplikasi dengan SPSS*. Jakarta: PT Elex Media Komputindo.
- Sartawi, I. I. S. M., Hindawi, R. M., Bsoul, R., & Ali, A. J. (2014). Board Composition, Firm Characteristics, and Voluntary Disclosure: The Case of Jordanian Firms Listed on the Amman Stock Exchange. *International Business Research*, 7(6).
- Sehar, N. U., Bilal, Tufail, S. (2013). Determinants of Voluntary Disclosure in Annual Report: A Case Study of Pakistan. *Academy of Business and Scientific Research*, 2(2), 181-195.
- Soliman, M. M. (2013). Firm Characteristics and the Extent of Voluntary Disclosure: The Case of Egypt. *Research Journal of Finance and Accounting*, 4(17).
- Subramanyam, K.R. (1996). The Pricing of Discretionary Accrual. *Journal of Accounting and Economics*, 22, 249-291.
- Sugiyono. (2007). *Metode Penelitian pendidikan pendekatan kuantitatif, kualitatif, dan R&D*. Bandung: ALFABETA
- Suwardjono. (2005). *Teori Akuntansi: Perencanaan Pelaporan Keuangan (Edisi III)*. Yogyakarta: BPFE.
- Suwardjono. (2010). *Teori Akuntansi: Pengungkapan dan Sarana Interpretatif (Edisi III)*. Yogyakarta: BPFE.
- Tian, Y. dan Chen, J. (2009). Concept of Voluntary Information Disclosure and a Review of Relevant Studies. *International Journal of Economic and Finance*, 1(2), 55-59.

Uyar, A., Kilic, M., Bayyurt, N. (2014). Association Between Firm Characteristics and Corporate Voluntary Disclosure: Evidence from Turkish Listed Companies. *IC (Intangible Capital)*, 9(4), 1080-1112.

Wallace, R. S., Olusegun, Kamal, N., & Araceli, M. (1994). The Relationship Between the Comprehensiveness of Corporate Annual Reports and Firm Characteristics in Spain. *Accounting and Business Research*, 25(97), 41-53.

Xiao, J. Z., Yang, H., & Chow, C. W. (2004). The Determinants and Characteristics of Voluntary Internet Based Disclosures by Listed Chinese Companies. *Journal of Accounting and Public Policy*, 23(3), 191-225.

Zourarakis, N. S. (2011). Voluntary Disclosure: Evidence From UK.