

DAFTAR PUSTAKA

- Adelopo, I. (2011). Voluntary Disclosure Practices amongst Listed Companies in Nigeria. *Advances in Accounting, Incorporating Advances in International Accounting*, 27(2011), 338-345.
- Akhtaruddin, M., & Haron, H. (2010). Board Ownership, Audit Committees 'Effectiveness, and Corporate Voluntary Disclosures. *Asian Review of Accounting*, 18(3), 245-259. DOI 10.1108/1317341011089649.
- Al-Janadi, Y., Rahman, R. A., & Omar, N. H. (2013). Corporate Governance Mechanisms and Voluntary Disclosure in Saudi Arabia. *Research Journal of Finance and Accounting*, 4(4).
- Arif, H.M. & Tuhin, M. H. (2013). Disclosure of Non-Financial Information Voluntary in the Annual Report of Financial Institutions: A Study on Listed Banks of Bangladesh. *European Journal of Business and Economics*, 8(2).
- Barako, D. G. (2007). Determinants of Voluntary Disclosures in Kenyan Companies Annual Reports. *African Journal of Business Management*, 1(5), 113-128.
From <http://www.academicjournals.org/ajbm>.
- Bhasin, M. L., Makarov, R. R., & Orazalin, N. S. (2012). Determinants of Voluntary Disclosure in the Banking Sector: An Empirical Study. *International Journal of Contemporary Business Studies*, 3(3).
From <http://www.akpinsight.webs.com>.

- Botosan, C.A. (1997). Disclosure Level and the Cost of Equity Capital. *The Accounting Review*, 72(3), 323-349.
- Bradbury, M. E. (1992). Voluntary Disclosure of Financial Segment Data: New Zealand Evidence. *Accounting and Finance Association of Australia and New Zealand*, 32(1), 15-26.
- Chairi, A., & Ghozali, I. (2003). *Teori Akuntansi*, Badan Penerbit Universitas Diponegoro, Semarang.
- Chakroun, R., & Matoussi, H. (2012). Determinants of the Extent of Voluntary Disclosure in the Annual Reports of The Tunisian Firms. *Accounting and Management Information Systems*, 11(3), 335-370.
- Ching, H. Y., Novazzi, A., & Gerab, F. (2011). Relationship Between Working Capital Management and Profitability in Brazilian Listed Companies. *Journal of Global Business And Economics*, 3 (1).
- Damagum, Y. M., & Chima E. I. (2013). The Impact of Corporate Governance on Voluntary Information Disclosures of Quoted Firms in Nigeria: An Empirical Analysis. *Research Journal of Finance and Accounting*, 4(13).
- Dhouibi, R. & Mamoghli, C. (2013). Determinants of Voluntary Disclosure in Tunisian Bank's Reports.
- Eng, L. L., & Mak, Y. T. (2003). Corporate Governance and Voluntary Disclosure. *Journal of Accounting and Public Policy*, 22(2003), 325-345.

- Fathi, J. (2013). Corporate Governance and The Level of Financial Disclosure by Tunisian Firm. *Journal of Business Studies Quarterly*, 4(3).
- Ghozali, I. (2001). *Aplikasi Analisis Multivariate dengan Program SPSS*. Semarang: Badan Penerbit Universitas Diponegoro.
- Hardingsih, P. (2008). Analisis Faktor-Faktor yang Mempengaruhi Voluntary Disclosure Laporan Tahunan Perusahaan. *Jurnal Bisnis dan Ekonomi*, 15(1), 67-69.
- Ho, S.S., & Wong, K.S. (2001). A Study of The Relationship Between Corporate Governance Structures and The Extent of Voluntary Disclosure. *Journal of International Accounting, Auditing and Taxation*, 10(2), 139-156.
- 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), 405-440.
- 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.
- Hossain, M., & Reaz, M. (2007). The Determinants and Characteristics of Voluntary Disclosure by Indian Banking Companies. *Corporate Social Responsibility and Enviromental Management*, 14(5), 274-288.
- Indriani, E. W (2013). Faktor-Faktor Yang Mempengaruhi Luas Pengungkapan Sukarela dan Implikasinya Terhadap Asimetri Infromasi. *Accounting Analysis Journal*, 2(2).

Indriantoro, H., & Supomo, B. (2002). *Metodologi Penelitian Bisnis untuk Akuntansi dan Manajemen Edisi Pertama*. Yogyakarta: BPFE-YOGYAKARTA.

Jensen, M.C., & Meckling, W.H. (1976), Theory of Firm: Managerial Behavior, Agency Costs and Ownership Structure, *Journal of Financial Economics*, 3(4), 305-360.

Jouirou, M., & Chenguel, M. B. (2014). The Deterimnants of Voluntary Disclosure in Tunisia – A Study of The Firms Listed in The Tunisian Stock Exchange. *Journal of Business and Management Research*, 4(2014), 86-97.

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

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

Kolsi, M. C. (2012). The Determinants of Corporate Voluntary Disclosure: Evidence from the Tunisian Capital Market. *The IUP Journal of Accounting Research & Audit Practies*. 11(4).

Jensen, M.C., & Meckling, W. (1976). Theory of the firm: Managerial behavior, agency costs and capital structure. *Journal of Financial Economics* 3, 305-360. <http://dx.doi.org/10.2139/ssrn.94043>

Meek, G.K., Roberts, C., & Gray, S.J. (1995). Factors Influencing Voluntary disclosure Annual Report Disclosures by U.S., U.K. and Continental European Multinational Corporations. *Journal of International Business Studies*, 96(3), 555-572. <http://dx.doi.10.1057/palgrave.jibs.8490186>

Ousama, A.A., & Fatima, A.H. (2010). Voluntary disclosure by Shariah approved companies: an exploratory study. *Journal of Financial Reporting and Accounting*, 8(1), 35 – 49. <http://dx.doi.10.1108/19852511011055943>

Uyar, A., Kilic, M., & Bayyur, N. (2013). Association between firm characteristics and corporate voluntary disclosure: Evidence from Turkish listed companies. *Intangible Capital*, 9(4), 1080–1112. <http://dx.doi.org/10.3926/ic.439>