









- Hossain, M., & Taylor, P. J. (2007). The empirical evidence of the voluntary information disclosure in the annual report of banking companies: The case of Bangladesh. *Corporate Ownership & Control*, 4 (3).
- Ibrahim, K. (2014). Firm characteristics and voluntary segments disclosure among the largest firms in Nigeria. *International Journal of Trade, Economics and Finance*, 5 (4).
- Indriantoro, N. & Supomo, B. (2013). *Metodologi Penelitian Bisnis untuk Akuntansi & Manajemen*. Yogyakarta: BPFE.
- 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.
- Juhmani, O. (2013). Ownership structure and corporate voluntary disclosure: Evidence from Bahrain. *International Journal of Accounting and Financing Reporting*, 3 (2).
- Kangarlouei, S. J., Birjandi, H. A., & Motavassel, M. (2013). The effect of ownership structure on voluntary disclosure in Tehran stock exchange. *International Journal of Business Analytics and Intelligence*, 1 (1).
- Kaya, D. (2014). The influence of firm-specific characteristics on the extent of voluntary disclosure in XBRL: Empirical analysis of SEC filing. *International Journal of Accounting and Information management*, 22 (1), 2-17.

Keputusan Bapepam No. Kep-431/BL/2012 tentang penyampaian laporan tahunan emiten atau perusahaan publik. retrived from.

<http://www.bapepam.go.id>

Kolsi, M. C. (2012). The determinants of corporate voluntary disclosure: Evidence from the Tunisian capital market. *The IUP Journal of Accounting Research & Audit Practices*, 11 (4).

Kurawa, J. M., & Kabara, A. S. (2014). Impact of corporate governance on voluntary disclosures by firms in the downstream sector of the Nigerian petroleum industry. Proceedings of World Business Research Conference 21-23 April, Dubai – Uni Emirat Arab.

Ling, H. P., & Lee, G. C. (2012). “Enhancing corporate governance structure for greater voluntary disclosure: Malaysian evidence”. *Final Report of an EADN Individual Research Grant Project, Curtin University*. Malaysia.

Mensah, B. K. A. (2015). The determinants of financial ratio disclosures and quality: Evidence from an emerging market. *International Journal of Accounting and Financial Reporting*, 5 (1).

Nguyen, T. T. (2014). Factors influencing voluntary disclosure of Vietnamese listed companies. 12<sup>th</sup> EBES Conference Proceedings 9-11 January, Nanyang Technology University – School of Humanities and Social Sciences, Singapore.

Nik, M. K., Rahimi, J., & Gholami, A. K. (2015). Analysis of the effect of institutional ownership on level of voluntary disclosure in companies registered with Tehran stock exchange. *Visi Jurnal Akademik*, 8, 25-29.

Niléhn, P., & Thoresson, A. (2014). "Determinants of voluntary disclosure in Swedish corporate annual reports". *Master Thesis, Uppsala Universitet*.

Sweden.

Omar, B., & Simon, J. (2011). Corporate aggregate disclosure practices in Jordan. *Advances in Accounting, incorporating Advances in International Accounting*, 27 (1), 166-186.

Penman, S. H. (1980). An empirical investigation of the voluntary disclosure of corporate earnings forecasts. *Journal of Accounting Research*, 18 (1), 132-160.

Peraturan Undang-Undang Republik Indonesia No. 40 Tahun 2007 tentang perseroan terbatas. retrived from

<http://www.ojk.go.id>

Qu, W., Leung, P., & Cooper, B. (2013). A study of voluntary disclosure of listed Chinese firms - a stakeholder perspective. *Managerial Auditing Journal*, 28 (3), 261-294.

Ramadhan, S. (2014). Board composition, audit committees, ownership structure and voluntary disclosure: Evidence from Bahrain. *Research Journal of Finance and Accounting*, 5 (7).

Rouf, A., & Al Harun, A. (2011). Ownership structure and voluntary disclosure in annual reports of Bangladesh. *Review of Economic and Business Studies*, 4 (1), 239-251.



- Samaha, K. & Dahawy, K. (2010). Factors influencing corporate disclosure transparency in the active share trading firms: An explanatory study. *Research in Accounting in Emerging Economies*, 10, 87 – 118
- Santoso, S. (2001). *SPSS versi 10: mengolah data statistik secara profesional*. Jakarta: PT Elex Media Komputindo.
- Sartawi, I. I. S., Hindawi, R. M., Bsoul, R., & Ali, A. J. (2014). Board composition, firm characteristics, and voluntary disclosures: 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. *Management and Administrative Sciences Review*, 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).
- Supranto, J. (2008). *Statistik teori dan aplikasi*. Jakarta: Erlangga.
- Sweiti, I. M., & Attayah, O. F. (2013). Critical factors influencing voluntary disclosure: The Palestine exchange “PEX”. *Global Journal of Management and Business Research Finance*, 13 (6).
- Tarjo. (2008). Pengaruh konsentrasi kepemilikan institusional dan leverage terhadap manajemen laba, nilai pemegang saham serta cost of equity capital. *Simposium Nasional Akuntansi XI*. Pontianak.



Uwuigbe., & Uwalomwa. (2011). An empirical investigation of the association between firm's characteristics and corporate social disclosure in the Nigerian financial sector. *Journal of Sustainable Development in Africa*, 13 (1).

Uyar, A., Kilic, M., & Bayyurt, N. (2013). Associations between firm characteristics and corporate voluntary disclosure: Evidence from Turkish listed companies. *Intangible Capital*, 9 (4), 1080-1112.

Webb, K. A., Cahan, S., & Sun, J. (2008). The effect of globalization and legal environment on voluntary disclosure. *International Journal of Accounting*, 43 (3), 219-245.

Yanesari, A. M., Gerayli, M. S., Ma'atoofi, A. R., & Abadi, A. Z. A. (2012). Board characteristics and corporate voluntary disclosure: An Iranian perspective. *Archives Des Sciences*, 65 (5).

Yu, T., & Jingliang, C. (2009). Concept of voluntary information disclosure and a review of relevant studies. *International Journal of Economics and Finance*, 1 (2).

Yuen, D. C. Y., Lie, M., Zhang, X., & Lu, C. (2009). A case study of voluntary disclosure by Chinese enterprise. *Asian Journal of Finance & Accounting*, 1 (2).