

## REFERENCES

- Abrams, Rhonda M. "The Successful Business Plan: Secrets and Strategies", Second Edition, The Oasis Press, USA, 1993.
- Adinugraha, R. Nazir, N. dan Nuryatno, M. "Analisis Faktor-Faktor yang Berpengaruh Terhadap Pemilihan Metode Depresiasi untuk Aktiva Tetap pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Jakarta", Jurnal Informasi, Perpajakan, Akuntansi, dan Keuangan Publik, Vol. 2, No. 2, hal. 117-136, Fakultas Ekonomi Trisakti, Jakarta, 2007.
- Al- Haj, et. all. "CSR Disclosures and Its Determinants: Evidence from Malaysian Government Link Companies", Social Responsibility Journal, Vol. 7, No. 2, pp. 181-201, Emerald Group Publishing Limited, 2011.
- Amin, Muhammad Nuryatno. "Audit Risk Model as a Corporate Social Responsibility Implementation of Certified Public Accounting Firms (Evidence from Indonesia)", Social Responsibility Journal, Vol. 7, No. 3, pp. 509-522, Emerald Group Publishing Limited, 2011.
- Bachtiar, Yanivi and Siregar, Sylvia V. "Corporate Social Reporting: Empirical Evidence from Indonesia Stock Exchange", International Journal of Islamic and Middle Eastern Finance and Management, Vol. 3, No. 3, pp. 241-252, Emerald Group Publishing Limited, 2010.
- Darwis, Herman. "Ukuran Perusahaan, Profitabilitas dan Financial Leverage terhadap Pengungkapan Tanggung Jawab Sosial Perusahaan High Profile di BEI", Jurnal Keuangan dan Perbankan, Vol.13, No.1, Fakultas ekonomi Universitas Khairun, Ternate, 2009.
- Fuad, Muhammad. "Uji Empiris Faktor-Faktor yang Mempengaruhi Disclosure Perusahaan Manufaktur di BEJ", Media Riset Akuntansi, Auditing dan Informasi, Vol. 6, No. 1, hal. 80-87, Fakultas Ekonomi Trisakti, Jakarta, 2006.
- Gao, Simon S and Joshi, Prem Lal "Multinational Corporations' Corporate Social and Environmental Disclosures (CSED) on Web Sites", International Journal of Commerce and Management, Vol. 19, No. 1, pp. 27-44, Emerald Group Publishing Limited, 2009.
- Ghozali, Imam. "Aplikasi Analisis Multivariate dengan Program SPSS". Edisi Pertama Cetakan Keempat, Badan Penerbit Universitas Diponegoro, Semarang, 2006.
- Hadi, Nor. "Corporate Social Responsibility", Edisi Pertama Cetakan Pertama, Graha Ilmu, Yogyakarta, 2011.
- Hassan, Abul and Harahap, Sofyan Syafri. "Exploring Corporate Social Responsibility Disclosure: The Case of Islamic Bank", International Journal of Islamic and Middle Eastern, Vol. 3, No. 3, pp 203-227, Emerald Group Publishing Limited, 2010.

Hossain, M., Tan L.M and Adams, M. "Voluntary disclosure in an emerging capital market: some empirical evidence from companies listed on Kuala Lumpur stock exchange". *International Journal of Accounting*, 29, pp. 334-351.

Irawan, Rony. "Corporate Social Responsibility: Tinjauan Menurut Peraturan Perpajakan Indonesia", the 2<sup>nd</sup> National Conference UKWMS Surabaya 6 September 2008.

Janggu, et. all. "The Current State of Corporate Social Responsibility Among Industrial Companies in Malaysia", *Social Responsibility Journal*, Vol. 3, No. 3, Emerald Group Publishing Limited, 2007.

Jordan, et. all. "Fundamentals of Corporate Finance", Ninth Edition, McGraw-Hill Companies, New York, 2010.

Kasmir. "Analisis Laporan Keuangan", Cetakan Kelima, PT RajaGrafindo Persada, Jakarta, 2012.

Kieso, et. all. "Accounting Principles", Ninth Edition, John Wiley and Sons Inc, New York, 2010.

Lubis, Arfan Ikhsan. "Akuntansi Keperilakuan", Edisi Kedua, Salemba Empat, Jakarta, 2010.

Mirfazli, Edwin. "Evaluate Corporate Social Responsibility Disclosure at Annual Report Companies in Multifarious Group Industry Members of Jakarta Stock Exchange (JSX), Indonesia", *Social Responsibility Journal*, Vol. 4, No. 3, pp. 388-406, Emerald Group Publishing Limited, 2008.

Syariff Hidayatullah State Islamic University, Jakarta, 2011. Ng, E.J and Koh, H.C. "Companies with non-mandatory accounting pronouncements: the Singapore experience". *Singapore Management Review*, 15 (1): pp. 41-55, 1993.

Ng, E.J and Koh, H.C. "An agency theory and profit analytical approach to corporate non-mandatory disclosure compliance". *Asia-Pacific Journal of Accounting*, 1(1): pp. 29-44, 1994.

P, Anita and W, Kavitha. "Disclosures about CSR Practices: A Literature Review", *The IUP Journal of Corporate Governance*, Vol. X, No.1, Emerald Group Publishing Limited, 2011.

Rahman, Arief. "The Analysis of Company Characteristics Influence toward CSR Disclosure: Empirical Evidence of Manufacturing Companies Listed in JSX", *Jurnal Akuntansi & Auditing Indonesia (JAAI)*, Vol. 12, No.1, hal. 25-35, Fakultas Ekonomi Trisakti, Jakarta, 2008.

Reverte, Camelo. "Determinants of Corporate Social Responsibility Disclosure Ratings by Spanish Listed Firms", *Journal of Business Ethics*, pp. 351-356, Springer, 2009.

Riduwan. "Metode dan Teknik Menyusun Tesis". Cetakan 5, Alfabeta, Bandung,

2007.

Sembiring, Eddy. “Karakteristik Perusahaan dan Pengungkapan tanggung Jawab Sosial : Study Empiris Pada Perusahaan yang tercatat di Bursa Efek Jakarta”, Simposium Nasional Akuntansi VIII, Solo, 2005.

Sekaran, Uma. “Research Methods For Business”. Edisi 4, Buku 2, Salemba Empat, Jakarta, 2006.

Siregar, Hasan Sakti dan Sitepu, Andre Christian. “Faktor-faktor yang Mempengaruhi Pengungkapan Informasi Sosial dalam Laporan Tahunan pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Jakarta”, Jurnal Akuntansi USU 19, Fakultas Ekonomi Sumatera Utara, Medan, 2009.

Sudaryono, Bambang. “Kajian atas Faktor-Faktor yang Mempengaruhi Pengungkapan Lingkungan (Environmental Disclosure) pada Perusahaan Publik di BEJ pada Tahun 2004-2005”, Media Riset Akuntansi, Auditing dan Informasi, Vol. 7, No. 2, hal. 107-139, Fakultas Ekonomi Trisakti, Jakarta, 2007.

Sugiyono. “Metode Penelitian Kuantitatif, Kualitatif dan R&D”. Cetakan ketiga, Alfabeta, Bandung, 2007.

Suharli, Michell. “Akuntansi Untuk Bisnis dan Jasa”, Cetakan Pertama, Graha Ilmu, Yogyakarta, 2006

Suharto, Edi. “Menggagas Standar Audit Program CSR”, 2008.

Sutantoputra, Aries Widiarto. “Social Disclosure Rating System for Assessing firms’ CSR Reports”, Corporate Communications: An International Journal Vol. 14 No. 1, pp. 34-48, Emerald Group Publishing Limited, 2009.

[www.idx.co.id](http://www.idx.co.id)

