

DAFTAR PUSTAKA

- Akbas, Halil Emre. 2014. "Company Characteristic and Environmental Disclosure: An Empirical Investigations On Company Listed On Borsa Istambul 100 Index". *The Journal Of Accounting And Finance*.
- Ali, Waris and Muhammad Rizwan. 2013. "Factor Influencing Corporate Social And Environmental Disclosure (Csed) Practice In The Developing Countries: An Institutional Theoretical Perspectives". *International Journal of Asian Social Science*. Vol.3 No. 3 Pp.590.609.
- Bassey, Bassey Eyo, Sunday O. Effiok, and Okon E. Eton. 2013. "The Impact Of Environmental Accounting And Reporting On Organizational Performance Of Selected Oil And Gas Companies In Niger Delta Region Of Nigeria". *Research Journal Of Finance And Accounting*. Vol. 4, No. 3. ISSN 2222-1697 (Paper) ISSN 2222-2847 (Online).
- Belkaoui, Ahmed Riahi. 2004. "Accounting Theory (Fifth Ed.)". Great Britain: Thomson.
- Belkaoui, A and P. G. Karpik. 1989. "Determinants Of The Corporate Decisions To Disclose Social Informations". *Accounting, Auditing And Accounting Journal*. Vol. 2, No. 2 Pp. 36-51.
- Budimanta, A., Prasetijo, A. dan Rudito, B. 2005. "Corporate Social Responsibility: Jawaban Bagi Model Pembangunan Indonesia Masa Kini". Indonesia Center For Sustainability Development. Jakarta.
- Chariri, Anis. 2008. "Kritik Sosial Atas Pemakaian Teori Dalam Penelitian Pengungkapan Sosial Dan Lingkungan". *Jurnal Maksi*. Vol. 8 No. 2. Pp 151- 169.
- Choi, J. S. 1998. "An Investigations Of The Initial Voluntary Disclosure Environmental Disclosure Made In Korean Semi Annual Financial Reports". *A Conference Paper Accepted For The Second Asian Pacific Interdisciplinary Research In Accounting*. Osaka University. Japan.
- Clarkson, Peter. M., Yue Lie. Gordon D. Richardson, Florin P. Vasvari. 2008. "Revisiting The Relation Between Environmental Performance And Environmental Disclosure: An Empirical Analysis". *Accounting, Organizations And Society*. Vol. 33, No. 4, Pp. 303-327.

- Connors, Elizabeth and Lucia S. Gao. 2011. Corporate Environmental Performance, Disclosure And Leverage: An Integrate Approach. *International Review Of Accounting, Banking And Finance*. Vol. 3, No. 3. Pp 1-26.
- Dibia, Ndukwe O., and Jhon Chika Onwuchekwa. 2015. “Determinants Of Environmental Disclosure In Nigeria: A Case Study Of Oil And Gas Companies”. *International Journal Of Finance And Accounting*. Vol. 4, No. 3 Pp. 145-152. DOI: 10.5923/j.ijfa.20150403.01.
- Echave, Jon Otegui and Shyam Bhati. 2010. “Determinants Of Environmental Disclosure By Spanish Companies”. *Third Annual International Business Conference*. Desember 2-4, 2010 55-68.
- Elsakit, Omer M. and Andrew C. Worthington. 2014. “The Impact Of Corporate Characteristics And Corporate Governance On Corporate Social And Environmental Disclosure: A Literature. *International Journal Of Business and Management* . Vol. 9. No. 9. ISSN 1833-3850.
- Eng, L. L. and Mak, Y. T. 2003. “Corporate Governance and Voluntary Disclosure”. *Journal Of Accounting and Public Policy*. Vol 22. Pp.325-345.
- Galani, Despina, Efthymios Gravas and Antonios Stavropoulos. 2011. “The Relations Between Firm Size And Environmental Disclosure”. *International Conference On Applied Economics – ICOAE*.
- Garcia, Manuel Ayuso and Charlos Larrinaga. 2003. “Environmental Disclosure In Spain: Corporate Characteristic And Media Exposure”. *Spanish Journal Of Finance And Accounting*. No. 115. Pp. 184-214.
- Ghozali, Imam. 2012. *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 20*. Edisi Keenam, Cetakan Ketujuh. Badan Penerbit Univeritas Diponegoro. Semarang.
- Ghozali, Imam dan Anis Chariri. 2007. *Teori Akuntansi*. Badan Penerbit Undip: Semarang.
- Hanafi, M. M. dan Abdul Halim. 2005. Analisis Laporan Keuangan. Edisi Dua. UPP AMP YKPN. Yogyakarta.
- Handoko, Yunus. 2014. “Implementasi Sosial dan *Environmental Disclosure* Dalam Perspektif Teoritis”. *Jurnal JIBEKA*. Vol. 8 No. 1. Pp. 1-6.

- Ikatan Akuntan Indonesia (IAI). 2009. *Pernyataan Standar Akuntansi Keuangan No. 1 Revisi 2009. Penyajian Laporan Keuangan*.
- Ikbal, Muhammad. 2012. "Hubungan Karakteristik Perusahaan Dan Profitabilitas Dengan Prektek Pengungkapan Sosial Dan Lingkungan (Suatu Telaah Empiris Dan Teoritis)". *Jurnal Kinerja*. Vol. 9. No. 2. Pp. 25-36.
- Indriastuti, Maya. 2012. "Pengaruh Karakteristik Perusahaan Terhadap Praktek Pengungkapan Lingkungan (Studi Kasus pada Perusahaan Manufaktur Yang Listing Di BEI)". *Jurnal Riset Bisnis Indonesia*. Vol. 8. No. 1. Pp. 35-42.
- Innocent, Onyali C., Okafor T. G. and Egolum P. 2014. "An Assessment Of Environmental Informations Disclosure Practices Of Selected Nigerian Manufacturing Companies." *International Journal Of Finance And Accounting*. Vol. 3. No. 6. Pp. 349-355.
- Juhmani, Omar. 2014. "Determinants Of Corporete Social Dan Environmental Disclosure On Website: The Case Of Bahrain". *Universal Journal Of Accounting And Finance*. Vol. 2. No. 4. Pp. 77-87.
- Kieso, Donal E. and Jerry J, Weygandt. 2001. *Akuntansi Intermedite*. Edisi Kesepuluh. Erlangga. Jakarta.
- Lindrianasari. 2007. "Hubungan Antara Kinerja Lingkungan Dan Kualitas Pengungkapan Lingkungan Dengan Kinerja Ekonomi Perusahaan Di Indonesia". *JAAI*. Vol. 11. No. 2 Pp. 159-172.
- Liu, Xianbing and V. Anbumozhi. 2009. "Determinants Factors Of Corporate Environmental Informations Disclosure: An Empirical Study Of Chinese Listed Companies". *Journal Of Cleaner Productions*. Vol. 17. Pp. 593-600.
- Lu, Yingjun and Indra Abeysekera. 2014. "Stakeholder's Power, Corporate Characteristics, And Social And Environmental Disclosure: Evidence From China". *University Of Wollongong Research Online*. Pp. 1-47.
- Makori, Daniel Mogaka and Ambrose Jagongo, PhD. 2013. "Environmental Accounting And Firm Profitability: An Empirical Analysis Of Selected Firms Listed In Bombay Stock Exchange, India". *International Journal Of Humanities And Social Science*. Vol. 3. No. 18. Pp. 1-9.
- Oba, Victor Chiedu, Musa Inuwa Fodio and Benedict Soje. 2012. "The Value Relevance Of Environmental Responsibility Informations Disclosure In Nigeria". *Acta Universitatis Danubius-AUDCE*. Vol. 8. No. 6. Pp. 100-113.

- Razeed, Abdul. 2010. "Determinants Of Environmental Disclosure Practices Of US Resource Companies: Hard Copy Versus Internet Reporting". *APIRA* 295.
- Rusmanto, Toto, and Citra Williams. 2015. "Compliance Evaluations On CSR Activities Disclosure In Indonesia Publicly Listed Companies". *Procedia – Social And Behavioral Sciences* 172. Pp. 150-156.
- Sartono, Agus. 2001. "*Manajemen Keuangan Teori dan Aplikasi*". Edisi 4. Badan Penerbit Fakultas Ekonomi Universitas Gadjah Mada. Yogyakarta.
- Setyorini, Cristina Tri and Zaini Ishak. 2012. "Corporate Social and Environmental Disclosure: A Positive Accounting Theory, View Point". *International Journal Of Business And Social Science*. Vol. 3. No.9.Pp. 1-13.
- Singh, Amandeep and Talwandi Sabo. 2010. "Relationship of Environmental Disclosure and Other Independent Variables In The Different Type of Industries – A Case Study Of Indian BSE-200 Companies". *International Journal Of Researin In Commerce & Management*. Vol. 1. No. 5. ISSN 0976-2183.
- Skouloudis, Antonis, Nikoleta Jones, Chrisovaladis Malesios, and Kontantinos Evangelinos. 2014. "Trends and Determinants of Corporate Non-Financial Disclosure In Greece". *Journal Of Cleaner Productions*. Xxx. Pp. 1-15.
- Subramanyam, K.R. & Wild, JJ. 2010. "*Analisis Laporan Keuangan*". Buku 1. Edisi 10. Jakarta. Salemba Empat.
- Suhardjanto, Djoko. 2008. "Environmental Reporting Practices: An Empirical Study In Indonesi". *Thesis for the degree of doctor of philosophy of curtin universitu of technology*.
- Suhardjanto, Djoko dan Afni. A. N. 2009. "Praktik Corporate Social Disclosure Di Indonesia (Studi Empiris Pada Bursa Efek Indonesia)". *Jurnal Akuntansi*. No. 3. Hal. 252-264.
- Suhardjanto, Djoko dan Umi Choiriyah.2010. "Information Gap: Demand Supply Environmental Disclosure Di Indonesia". *Jurnal Keuangan Dan Perbankan*. Vol. 14. No. 1. Hal. 36-51.

- Suhardjanto, Djoko dan Miranti L. 2009. "Praktik Penerapan Indonesian Environmental Reporting Index dan Kaitannya Dengan Karakteristik Perusahaan". *JAAI*. Vo. 13. No. 1. Pp. 63-67.
- Suratno, Ignatius Bondan, Darsono dan Siti Muthmainah. 2006. "Pengaruh Environmental Performance Terhadap Environmental Disclosure Dan Economic Performance (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Periode 2001-2004)". *Simposium Nasional Akuntansi IX Padang*.
- Suttipun, Muttanachai and Patricia Stanton. 2012. "Determinants Of Environmental Disclosure In Thai Corporate Annual Reports". *International Journal Of Accounting Dan Finance Reporting*. ISSN. 2162-3082, Vol. 2. No. 1.
- Suttipun, Muttanachai and Patricia Stanton. 2012. "The Differences In Corporate Environmental Disclosures On Websites And In Annual Reports: A Case Study Of Companies Listed In Thailand". *International Journal Of Business And Management*. Vol.7. No. 14. ISSN. 1833-3850 E-ISSN 1833-8119.
- Suwardjono.2008. "*Teori Akuntansi Perekayasaan Pelaporan keuangan*". Edisi Ketiga. BPFU UGM. Yogyakarta.
- Undang-undang RI No. 23 tahun 1997 Pasal 5 Ayat 2 Tentang Lingkungan Hidup.
- Uwuigbe, Owalomwa. 2012. "Web-Based Corporate Environmental Reporting In Nigeria: A Study Of Listed Companies". *Informatica Economica Journal*. Vol. 16. No. 3.
- Yesika, Nina dan Anis Chariri. 2013. "Pengaruh Mekanisme Corporate Governance Dan Karakteristik Perusahaan Terhadap Kinerja Lingkungan". *Diponegoro Journal Of Accounting*. Vo. 2. No. 2. Hal. 1-9.