

DAFTAR PUSTAKA

- Aerts, W. 2005. Picking up the pieces: Impression management in the retrospective attributional framing of accounting outcomes. *Accounting, Organizations and Society* 30(6): 493–517. <https://doi.org/10.1016/j.aos.2004.07.003>
- Al-Sayani, Y. M. dan E. M. Al-Matari. 2023. *Corporate Governance* characteristics and impression management in financial statements: A further analysis. *Cogent Social Sciences* 9(1): 2191431. <https://doi.org/10.1080/23311886.2023.2191431>
- Andersen, A. 2001. *Spice up the story: A survey of narrative reporting in annual reports*. Arthur Andersen.
- Anderson, R. C., Mansi, S. A., dan Reeb, D. M. 2004. "Board characteristics, accounting report integrity, and the cost of debt." *Journal of Accounting and Economics*, Vol. 37, No. 3, h. 315–342
- Ang, L., A. Hellmann, M. Kanbaty, dan S. Sood. 2020. Emotional and attentional influences of photographs on impression management and financial decision making. *Journal of Behavioral and Experimental Finance* 27: 100348. <https://doi.org/10.1016/j.jbef.2020.100348>
- Arafat, W. 2008. *How to implement Corporate Governance effectively*. Skyrocketing Publisher.
- Beattie, V. dan M. J. Jones. 2008. Corporate reporting using graphs: A review and synthesis. *Journal of Accounting Literature* 27(1): 71–110.
- Be'dard, J., Chtourou, S. M., dan Courteau, L. 2004. "The Effect of Audit Committee Expertise, Independence, and Activity on Aggressive Earnings Management." *AUDITING: A Journal of Practice & Theory*, Vol. 23, No. 2, h. 13–35

- Bhatt, R. R., & Bhattacharya, S. (2015). Board structure and firm performance in Indian IT firms. *Journal of Advances in Management Research*, 12(3), 232-248.
- Boateng, H. dan I. K. Abdul-Hamid. 2017. An evaluation of corporate social responsibility communication on the websites of telecommunication companies operating in Ghana: Impression management perspectives. *Journal of Information, Communication and Ethics in Society* 15(1): 17–31. <https://doi.org/10.1108/JICES-03-2016-0008>
- Brooks, C. dan I. Oikonomou. 2018. The effects of environmental, social, and governance disclosures and performance on firm value: A review of the literature in accounting and finance. *The British Accounting Review* 50(1): 1–15. <https://doi.org/10.1016/j.bar.2017.11.005>
- Cen, Z. dan R. Cai. 2014. Preference in presentation or impression management: A comparison study between chairmen's statements of the most and least profitable Australian companies. *Australasian Accounting, Business and Finance Journal* 8(3): 3–22. <https://doi.org/10.14453/aabfj.v8i3.2>
- Cho, C. H., M. Laine, R. W. Roberts, dan M. Rodrigue. 2018. The frontstage and backstage of corporate sustainability reporting: Evidence from the Arctic National Wildlife Refuge Bill. *Journal of Business Ethics* 152: 865–886. <https://doi.org/10.1007/s10551-016-3317-7>
- Clatworthy, M. A. dan M. J. Jones. 2006. Differential patterns of textual characteristics and company performance in the chairman's statement. *Accounting, Auditing & Accountability Journal* 19(4): 493–511. <https://doi.org/10.1108/09513570610679100>

Fahrunisa, R. 2022. Pengaruh enterprise risk management, corporate governance, dan corporate social responsibility terhadap nilai perusahaan dengan profitabilitas sebagai variabel intervening pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia.

Garcia Osma, B. dan E. G. Saorin. 2011. *Corporate Governance* and impression management in annual result press releases. *Accounting, Organizations and Society* 36(4–5): 187–208. <https://doi.org/10.1016/j.aos.2011.03.005>

García-Sánchez, I. M. dan C. A. Araújo-Bernardo. 2020. What colour is the corporate social responsibility report? Structural visual rhetoric, impression management strategies, and stakeholder engagement. *Corporate Social Responsibility and Environmental Management* 27(2): 1117–1142. <https://doi.org/10.1002/csr.1881>

Gendron, Y., & Bédard, J. (2004). The construction of audit committee effectiveness: A field study in Canadian public corporations. *Auditing: A Journal of Practice and Theory*, 23(2), 5–29.

Ghozali, I. 2009. *Aplikasi analisis multivariate dengan program SPSS*. Universitas Diponegoro.

Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25 (IX)*. Badan Penerbit Universitas Diponegoro

Gray, R., R. Kouhy, dan S. Lavers. 1995. Corporate social and environmental reporting: A review of the literature and a longitudinal study of UK disclosure. *Accounting, Auditing & Accountability Journal* 8(2): 47–77. <https://doi.org/10.1108/09513579510146996>

Hayati, D. I. 2016. Pengaruh *Corporate Governance* (CG) terhadap kesan manajemen (Studi empiris pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2014). *Jurnal Akuntansi* 4(1).

- Hazzaa, O. T. dan D. F. Abdullah. 2022. Review on the role of *Corporate Governance* and internal control system on firms' financial performance. *Asian Journal of Accounting Perspectives* 15(1): 1–28. <https://doi.org/10.22452/AJAP.vol15no1.1>
- Hellmann, A., L. Ang, dan S. Sood. 2020. Towards a conceptual framework for analysing impression management during face-to-face communication. *Journal of Behavioral and Experimental Finance*. <https://doi.org/10.1016/j.jbef.2020.100344>
- Hooghiemstra, R. 2000. Corporate communication and impression management: New perspectives why companies engage in corporate social reporting. *Journal of Business Ethics* 27: 55–68. <https://doi.org/10.1023/A:1006400707757>
- Jensen, M. C. dan W. H. Meckling. 1976. Theory of the firm: Managerial behavior, agency costs, and ownership structure. *Journal of Financial Economics* 3(4): 305–360. [https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/10.1016/0304-405X(76)90026-X)
- Kaplan, S. 2020. Why social responsibility produces more resilient organizations. *MIT Sloan Management Review* 62(1): 85–90.
- Kementerian Keuangan Republik Indonesia. 2012. *Keputusan Ketua Badan Pengawas Pasar Modal dan Lembaga Keuangan Nomor: KEP-431/BL/2012 tentang Penyampaian Laporan Tahunan Emiten atau Perusahaan Publik*. Jakarta: Kementerian Keuangan Republik Indonesia.
- Kinasih, H. W., W. Isthika, dan T. F. L. Amartiwi. 2021. Corporate social responsibility, profitabilitas dan ukuran perusahaan: Sebuah hubungan dependensi. *Jurnal Akuntansi dan Audit Syariah* 2(1): 81–89. <https://doi.org/10.52859/jaas.v2i1.123>

Komite Nasional Kebijakan Governance (KNKG). 2006. Pedoman umum *Corporate Governance* di Indonesia. Jakarta.

Lee, G., S. Y. Cho, J. Arthurs, dan E. K. Lee. 2020. Celebrity CEO, identity threat, and impression management: Impact of celebrity status on corporate social responsibility. *Journal of Business Research* 111: 69–84. <https://doi.org/10.1016/j.jbusres.2019.12.037>

Makhlouf, M. H. 2024. Audit committee and impression management in financial annual reports: Evidence from Jordan. *EuroMed Journal of Business* 19(3): 462–485. <https://doi.org/10.1108/EMJB-11-2022-0142>

Matsumoto, D., M. Pronk, dan E. Roelofsen. 2006. Do analysts mitigate optimism by management? Working paper. University of Washington, Tilburg University, and RSM/Erasmus University.

Merkel-Davies, D. M. dan N. M. Brennan. 2007. Discretionary disclosure strategies in corporate narratives: Incremental information or impression management? *Journal of Accounting Literature* 27: 116–196. [https://doi.org/10.1016/S0737-4607\(06\)27005-7](https://doi.org/10.1016/S0737-4607(06)27005-7)

Merkel-Davies, D. M., N. M. Brennan, dan S. J. McLeay. 2011. Impression management and retrospective sense-making in corporate narratives: A social psychology perspective. *Accounting, Auditing & Accountability Journal* 24(3): 315–344. <https://doi.org/10.1108/09513571111124036>

Michelon, G., S. Pilonato, dan F. Ricceri. 2015. CSR reporting practices and the quality of disclosure: An empirical analysis. *Critical Perspectives on Accounting* 33: 59–78. <https://doi.org/10.1016/j.cpa.2014.10.003>

- Morsing, M. dan M. Schultz. 2006. Corporate social responsibility communication: Stakeholder information, response and involvement strategies. *Business Ethics: A European Review* 15(4): 323–338. <https://doi.org/10.1111/j.1467-8608.2006.00460.x>
- Neu, D., H. Warsame, dan K. Pedwell. 1998. Managing public impressions: Environmental disclosures in annual reports. *Accounting, Organizations and Society* 23(3): 265–282. [https://doi.org/10.1016/S0361-3682\(97\)00008-1](https://doi.org/10.1016/S0361-3682(97)00008-1)
- Osma, B. G. dan E. Guillamón-Saorín. 2011. *Corporate Governance* and impression management in annual results press releases. *Accounting, Organizations and Society* 36(4–5): 187–208. <https://doi.org/10.1016/j.aos.2011.03.005>
- Otoritas Jasa Keuangan. 2012. *Peraturan Nomor X.K.6: Penyampaian laporan tahunan emiten atau perusahaan publik*. [Online] Tersedia di: <https://www.ojk.go.id/Files/regulasi/pasar-modal/bapepam-pm/emiten-pp/pelaporan/X.K.6.pdf> [Diakses 24 April 2025].
- Putri, A. S. 2021. Pengaruh *Corporate Governance* terhadap manajemen laba perusahaan. *TECHNOBIZ: International Journal of Business* 4(1): 15. <https://doi.org/10.33365/tb.v4i1.1077>
- Undang-Undang Republik Indonesia Nomor 40 Tahun 2007 tentang Perseroan Terbatas. Lembaran Negara Republik Indonesia Tahun 2007 Nomor 106. Jakarta.
- Riyaz, A. S. dan V. K. Gupta. 2023. The effect of *Corporate Governance* on impression management within chairmen letter of Indian listed companies. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.4629442>

Ross, S. A. 1977. The determination of financial structure: The incentive-signalling approach. *The Bell Journal of Economics* 8(1): 23–40. <https://doi.org/10.2307/3003485>

Sarwono, J. 2012. *Analisis jalur untuk riset bisnis dengan SPSS*. Andi.

Sembiring, E. R. (2005). Karakteristik perusahaan dan pengungkapan tanggung jawab sosial: Studi empiris pada perusahaan yang tercatat di Bursa Efek Jakarta. Dalam *Seminar Nasional Akuntansi VIII*.

Sianturi, R. 2022. Uji homogenitas sebagai syarat pengujian analisis. *Jurnal Pendidikan, Sains Sosial, dan Agama* 8(1): 386–397. <https://doi.org/10.53565/pssa.v8i1.507>

Stanton, P. dan J. Stanton. 2002. Corporate annual reports: Research perspectives used. *Accounting, Auditing & Accountability Journal* 15(4): 478–500. <https://doi.org/10.1108/09513570210440594>

Sufia, L. dan E. Riswandari. 2018. Pengaruh manajemen laba, proporsi komisaris independen, profitabilitas, capital intensity, dan likuiditas terhadap tax aggressiveness (Studi empiris pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2012–2016). *Jurnal Akuntansi Bisnis* 11(2).

Sugiyono. 2017. *Metode penelitian kuantitatif, kualitatif, dan R&D*. Alfabeta.

Sukrapratiwi, I. A. I. dan M. Yenni. 2015. Karakteristik komite audit memoderasi pengaruh penerbitan opini going concern pada pergantian auditor. *Jurnal Akuntansi Universitas Udayana* 21(3).

Sulastiningsih, S., Y. Pradita, dan M. Waeno. 2023. Pengaruh *Corporate Governance* terhadap nilai perusahaan: Studi empiris pada perusahaan LQ45 periode 2016–2020. *Jurnal Riset Akuntansi dan Bisnis Indonesia* 3(2): 595–616.

- Suripto, B. 2012. Manajemen impresi dalam pembahasan kinerja perusahaan oleh manajer pada bagian naratif laporan tahunan. *Simposium Nasional*.
- Suripto, B. 2013. Manajemen laba dan manajemen impresi dalam laporan tahunan: Penelitian strategi pengungkapan perusahaan. *Jurnal Akuntansi dan Keuangan Indonesia* 10(1): 40–59. <https://doi.org/10.21002/jaki.2013.03>
- Suryono, H. dan P. Andri. 2011. Pengaruh karakteristik perusahaan dan *Corporate Governance* terhadap praktik pengungkapan sustainability report. *Jurnal Akuntansi*.
- Sutedi, A. 2011. *Corporate Governance*. Sinar Grafika.
- Syafitri, T., N. F. Nuzula, dan F. Nurlaily. 2018. Pengaruh *Corporate Governance* terhadap nilai perusahaan. *Jurnal Administrasi Bisnis (JAB)* 56(1): 118–126.
- Widyastuti, L. dan I. W. Kusuma. 2021. Hubungan pengungkapan corporate social responsibility (CSR) terhadap nilai perusahaan dengan earnings management sebagai variabel moderasi (Studi pada perusahaan manufaktur yang terdaftar di BEI tahun 2016–2019). *ABIS: Accounting and Business Information Systems Journal* 9(4).
- Wills, D. I. 2009. Perceptions of company performance: A study of impression management. *Disertasi*. University of Tasmania.
- Yasser, Q. R. (2011). Corporate governance and firm performance: An analysis of family and non-family controlled firms. *The Pakistan Development Review*, 50(1), 47–62.

Yuthas, K., R. Rogers, dan J. F. Dillard. 2002. Communicative action and corporate disclosures.

Critical Perspectives on Accounting 13(1): 89–118.

<https://doi.org/10.1006/cpac.2001.0500>

