

## REFERENCES

- Abdul, Samad F. 2002. "Ownership structure in the Malaysian corporation sector: its impact on corporate governance, performance, financing and investment patterns". *Working paper series, Centre on Regulation and Competition, Institute for Development Policy and Management, University of Manchester, Manchester.*
- Adams, Carol A. , McNicholas, Patty. 2007. "Making a difference: Sustainability reporting, accountability and organisational change". *Accounting, Auditing & Accountability Journal*, Vol. 20 Issue: 3, pp. 382-402. <https://doi.org/10.1108/09513570710748553>
- Agrawal, A. & Knoeber, C.R., 1996. "Firm Performance and Mechanisms to Control Agency Problems between Managers and Shareholders". *Journal of Financial & Quantitative Analysis*, Vol. 31, pp. 377-397.
- Ahmad, Kamil. 2012. "Pengaruh Karakteristik Perusahaan Terhadap Luas Pengungkapan Kegiatan Corporate Social Responsibility". *Media Riset Akuntansi*, Vol.2, No.1.
- Al akra, Eddie, & Ali, M. (2010). "The influence of introduction accounting disclosure regulatory on mandatory disclosure compliance, evidence from Jordan". *The British Accounting Review*, Vol. 42, pp. 170-186.
- Al-Tuwaijri, Sulaiman A., Christensen, Theodore, E., dan Hughes II, K.E. 2003. "The Relation among Environmental Disclosures, Environmental Performance, and Economic Performance: A Simultaneous Equations Approach". *Accounting, organization, and society*, Vol. 29, pp. 447-471.
- Anggraini, Fr. Reni Retno, 2006. "Pengungkapan Informasi Sosial dan Faktor-faktor yang Mempengaruhi Pengungkapan Informasi Sosial dalam Laporan Keuangan Tahunan (Studi Empiris pada Perusahaan-perusahaan yang Terdaftar di Bursa Efek Jakarta)". *G Nasional Akuntansi IX Padang.*
- Ararat, M., Mine H. Aksu, and Tansel Cetin Ayse. 2010. "The Impact of Board Diversity on Boards' Monitoring Intensity and Firm Performance: Evidence from the Istanbul Stock Exchange". *Available at SSRN:* <https://ssrn.com/abstract=1572283> or <http://dx.doi.org/10.2139/ssrn.1572283>

- Ardianto, Elvinaro and Machfudz, Dindin. 2011. Efek Kedermawanan Pebisnis dan CSR. Jakarta. Elex Media Komputindo.
- Ariningtika, P. dan E. Kiswara. 2013. “Pengaruh Praktik Tata kelola Perusahaan yang Baik terhadap Pengungkapan Lingkungan Perusahaan (Studi Empiris Pada Perusahaan Pertambangan yang terdaftar di Bursa Efek Indonesia tahun 2010 – 2011)”. *Diponegoro Journal Of Accounting*, pp. 1- 10.
- Arcay, M. and Vazquez, M. 2005. “Corporate characteristics, governance rules and the extent of voluntary disclosure in Spain”. *Advances in Accounting*, Vol. 21, pp. 299-331. [https://doi.org/10.1016/S0882-6110\(05\)21013-1](https://doi.org/10.1016/S0882-6110(05)21013-1)
- Ayu, Gusti Putu dan Ni Putu Sri Harta Mimba. 2013. “Pengaruh Karakteristik Perusahaan Terhadap Corporate Social Responsibility Disclosures”. *E-Journal Akuntansi Universitas Udayana*.
- Barako, D.G., Hancock, P. and Izan, H.Y. 2006. “Relationship between corporate governance attributes and voluntary disclosures in annual reports: the Kenyan experience”. *Financial Reporting, Regulation and Governance*, Vol. 5 No. 1.
- Baysinger, Barry D. and Henry N. Butler. 1985. “Corporate Governance and the Board of Directors: Performance Effects of Changes in Board Composition”. *Journal of Law, Economics, & Organization*, Vol. 1, No. 1 pp. 101-124.
- Belkaoui, A. dan PG. Karpik. 1989. “Determinants of the Corporate Decision to Disclose Social Information”. *Accounting, Auditing and Accountability Journal*, Vol. 2, No. 1, pp. 36-51.
- Bernardi, R.A. and Threadgill, V. H. 2010. “Women Directors and Corporate Social Responsibility”. *EJBO*, Vol. 15, No. 2, pp: 15-21.
- Berthelot, Sylvie, Comier, Dennis, and Magnan, Michel. 2003. “Environmental Disclosures Research: Review and Synthesis”. *Journal of Accounting Literature*.
- Blacconiere, W.G., Northcutt, D., 1997. “Environmental information and market reactions to environmental legislation”. *Journal Accounting, Audit, and Finance*, Vol. 12, pp. 149–178.
- Blacconiere, W.G., Patten, D., 1994. “Environmental disclosures, regulatory costs and changes in share value”. *Journal Accounting, Audit and Finance*, Vol. 18, pp. 357–377.

- Bliss, M. and Balachandran, J. 2003. "CEO duality, audit committee independence and voluntary disclosures in Malaysia". *Paper presented at International Conference on "Quality Financial Reporting and Corporate Governance – Building Public Trust, Integrity and Accountability"*, Kuala Lumpur.
- Bonn, I. 2004. "Board structure and firm performance: evidence from Australia". *Journal of the Australian and New Zealand Academy of Management* 10: 14-24. <http://dx.doi.org/10.5172/jmo.2004.10.1.14>
- Botosan, C., Plumlee, M., 2002. "A re-examination of disclosure level and the expected cost of equity capital". *J. Acc. Res.*, Vol. 40, pp. 21–40.
- Brian, L. Connelly., S. Trevis Certo, R. Duane Ireland, Christopher R. Reutzel. 2010. "Signaling Theory: A Review and Assessment". *Journal of Management*, Vol.: 37 issue: 1, pp. 39-67. <https://doi.org/10.1177/0149206310388419>
- Bryan, D., M. H. C. Liv, and S. L. Tiras. 2014. "The influence of independent and effective audit committee on earnings quality". *Working Paper, State University of New York, Buffalo*.
- Budimanta, A, Prasetyo, A., Rudito, B. 2004. *Corporate Social Responsibility, Jawaban bagi Model Pembangunan Indonesia Masa Kini*. Jakarta: ICSD.
- Carter, D.A., Betty J. Simkims, and W.G. Simpson. 2002. "Corporate Governance, Board Diversity, and Firm Value". *The Financial Review*, Vol. 38: 33-53.
- Cerbioni, F. and A. Parbonetti. 2007. "Exploring the Effect of Corporate Governance on Intellectual Capital Disclosure: An Analysis of European Biotechnology Companies". *European Accounting Review*. Vol.16, No.4: 791 – 826.
- Chen, C.J. and Jaggi, B. 2000. "Association between independent non-executive directors, family control and financial disclosures in Hong Kong". *Journal of Accounting and Public Policy*, Vol. 19, 285-310.
- Cheng, E.C.M. and Courtenay, S.M. 2006. "Board composition, regulatory regime and voluntary disclosure". *The International Journal of Accounting*, Vol. 41(3), pp. 262.
- Cheng, M., dan YJ. Christiawan. 2011. "Pengaruh Pengungkapan Corporate Social Responsibility terhadap *Abnormal Return*". *Jurnal Akuntansi dan Keuangan*, Vol. 13, No. 01, May, pp. 24-26.

- Collier, P. 1993. "Factors Affecting The Formation of Audit Committees In Major UK Listed Companies". *Accounting and Business Research*, Vol.23: 421-430.
- Cuesta, M. and C. Valor. 2013. "Evaluation Of The Environmental, Social And Governance Information Disclosed By Spanish Listed Companies". *Social Responsibility Journal*, Vol. 9(2): 220-240. <http://dx.doi.org/10.1108/SRJ-08-2011-0065>
- Daniri, Mas. 2005. *Good Corporate Governance: Konsep dan Penerapannya Dalam Konsep Indonesia*. Ray Indonesia, Jakarta.
- Darrough, Masako N. 1993. "Disclosure Policy and Competition: Cournot vs Bertrand". *The Accounting Review*, Vol. 63, No.3 pp. 534-561.
- Deegan, C. and B. Gordon. 1996. "A Study of The Environmental Disclosures Practices of Australian Companies". *Accounting and Business Research*, Vol. 26(3): 187-199. <http://dx.doi.org/10.1080/00014788.1996.9729510>
- Dhaliwal, D., Li, O., Tsang, A., Yang, Y., 2011. "Voluntary nonfinancial disclosure and the cost of equity capital: the initiation of corporate social responsibility reporting". *Accounting Rev*, Vol. 86 (1), 59–100.
- Djadjadikerta, H.G. and T. Trireksani. 2012. "Corporate Social And Environmental Disclosures By Indonesian Listed Companies On Their Corporate Websites". *Journal of Applied Accounting Research*, Vol. 13(1): 21-36. <http://dx.doi.org/10.1108/09675421211231899>
- Dowling, J. and Pfeffer, J. 1975. "Organizational Legitimacy: Social Values and Organization Behavior". *Pacific Sociological Review*, Vol. 18 No. 1, pp. 122-136.
- Eisenberg, T., Sundgren, S. and Wells, M. 1998. "Larger Board Size and Decreasing Firm Value in Small Firms". *Journal of Financial Economics*, Vol. 48, pp. 35-54.
- Fama, Eugene F., and Michael C. Jensen. 1983. "Separation of Ownership and Control". *The Journal of Law & Economics*, vol. 26, no. 2, pp. 301–325. [www.jstor.org/stable/725104](http://www.jstor.org/stable/725104).

- Febriana dan Agung Suaryana. 2012. "Faktor-Faktor yang Mempengaruhi Kebijakan Pengungkapan Tanggung Jawab Sosial dan Lingkungan pada Perusahaan Manufaktur di Bursa Efek Indonesia". *Jurnal Akuntansi dan Bisnis*, Vol. 7(1), pp. 26-39.
- Forker, J.J. 1992. "Corporate governance and disclosure quality". *Accounting and Business Research*, Vol. 22, pp. 111-24.
- Forum Corporate Governance Indonesia (FCGI). 2002. Peranan Dewan Komisaris dan Komite Audit dalam pelaksanaan tata kelola perusahaan (corporate governance). Jakarta
- Freeman, R. E., & McVea, J. 2002. *A stakeholder approach to strategic management*.
- Galbreath, J. 2013. "ESG in focus: the Australian evidence". *Journal of Business Ethics*, Vol. 118, pp:529-541. <http://dx.doi.org/10.1007/s10551-012-1607-9>
- General Guidelines of Good Corporate Governance. 2006. *Indonesia's Code of Good Corporate Governance*. National Committee on Indonesia Governance.
- Ghozali, Imam. 2009. *SPSS. Analisis Multivariate Dengan Program SPSS*. Badan Penerbit Undip: Semarang.
- Ghozali, I dan A. Chariri, 2007. *Teori Akuntansi*. Badan Penerbit Undip. Semarang.
- Global Reporting Initiatives (GRI). 2015. *Sustainability reporting Guidelines*. Amsterdam.
- 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 and Accountability Journal*, Vol. 8, No. 2, pp. 47-77
- Greenpeace. 2014. "Terungkap: Pertambangan Batubara Meracuni Air di Kalimantan Selatan dan Melecehkan Hukum Indonesia". *Laporan Investigasi Greenpeace*.
- Gul, F. and Leung, S. 2004. "Board Leadership, Outside Directors Expertise and Voluntary Corporate Disclosures". *Journal of Accounting and Public Policy*, Vol. 23, pp. 351-379. <https://doi.org/10.1016/j.jaccpubpol.2004.07.001>

- Gunawan, J., H.G. Djajadikerta, and M. Smith. 2009. "An Examination of Corporate Social Disclosures in the Annual Reports of Indonesian Listed Companies". *Asia Pacific Centre for Environmental Accountability Journal*, Vol. 15(1), pp.13-36.
- Haniffa, R.M. dan Cooke, T.E. 2002. "Culture, Corporate Governance and Disclosure in Malaysian Corporations". *Abacus*, Vol. 38, No. 3.
- Haniffa, R. & Cooke, T.E. 2005. "Impact of Culture and Governance Structure on Corporate Social Reporting". *Journal of Accounting and Public Policy*, Vol. 24 Issue 5, pp. 391-430.
- Hassan, M. 2013. "The introduction of corporate governance codes in a transitional economy and its impact on compliance with mandatory disclosure – the case of Egypt". *International Journal of Research in Business and Social Science*, Vol. 2(1), pp. 7-21.
- Herawati, Vinola. 2008. "Peran Praktek Corporate Governance sebagai Moderating Variabel dari Pengaruh Earning Management terhadap Nilai Perusahaan". *Simposium Nasional Akuntansi XI Pontianak*.
- Ho, S.M. and 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*, Vol. 10, pp. 139-56.
- Huse, M. and A.G. Solberg. 2006. "Gender related boardroom dynamics: how Scandinavian women make and can make contributions on corporate boards." *Women in Management Review*, Vol. 21, pp. 113-130. <http://dx.doi.org/10.1108/09649420610650693>
- Ikatan Akuntan Indonesia (IAI). 2007. Standar Akuntansi Keuangan per 1 September 2007. Jakarta. Salemba Empat.
- Jensen, Michael C., dan Meckling William H. 1976. "Theory of the Firm: Managerial Behavior, Agency Costs, and Ownership Structure". *Journal of Financial Economics*, Vol. 3, pp. 305-360.
- Jensen, G.R., Solberg, D.P. and Zorn, T.S. 1992. "Simultaneous Determination of Insider Ownership, Debt, and Dividend Policies". *Journal of Financial and Quantitative Analysis*, Vol. 27, pp. 247-263. <http://dx.doi.org/10.2307/2331370>

- Jensen, M.C. 1993. "The modern industrial revolution, exit and the failure of internal control systems". *Journal of Finance*, Vol. 48 No. 3, pp. 831-80.
- Jo, H. and Harjoto, A. Maretno. 2012. "Corporate Governance and Firm Value: The Impact of Corporate Social Responsibility". *Journal of Business Ethics*, Vol. 103, Issue 3, pp 351–383.
- Khan, A., M. B. Muttakin, and J. Siddiqui. 2013. "Corporate governance and corporate social responsibility disclosures: evidence from emerging economy". *Journal of Business Ethics*, Vol. 114 (2), pp. 207-223.
- Khasanah, Melani Faiqoh. 2013. "Pengaruh Mekanisme Good Corporate Governance Terhadap Pengungkapan Lingkungan Perusahaan (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2010 – 2012)". *Jurnal Fakultas Ekonomi dan Bisnis Universitas Dian Nuswantoro Semarang*.
- Kusumadilaga, R., 2010. "Pengaruh Corporate Social Responsibility Terhadap Nilai Perusahaan dengan Profitabilitas sebagai Variabel Moderating (Studi Empiris Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia)". *Skripsi Tidak Dipublikasikan*. Universitas Diponegoro
- Kusumastuti, S., Supatmi, dan P. Sastra. 2007. "Pengaruh Board Diversity Terhadap Nilai Perusahaan dalam Perspektif Corporate Governance". *Jurnal Akuntansi dan Keuangan*, Vol. 9 (2), pp. 88 -98.
- Kolk, A. and J. Pinkse. 2009. "The integration of corporate governance in corporate social responsibility disclosure." *Corporate Social Responsibility and Environmental Management*, Vol. 17, pp. 15-26, <http://dx.doi.org/10.1002/csr.196>
- Lakhal, F. 2005. "Voluntary earnings disclosures and corporate governance: evidence from France". *Review of Accounting & Finance*, Vol. 4(3), pp. 64–85.
- Laksmna, I. 2008. "Corporate Board Governance and Voluntary Disclosures of Executive Compensation Practices". *Contemporary Accounting Research* Vol. 25(4), pp. 47–82. <http://dx.doi.org/10.1506/car.25.4.8>
- Lipton, M. and Lorsch, J. W. 1992. "A Modest Proposal for Improved Corporate Governance". *Business Lawyer*, Vol. 48, pp. 59- 77.

- Lujun. 2010. "The Relations among Environmental Disclosures, Environmental Performance and Financial Performance: An Empirical Study in China". *Working paper series*.
- Mahendra, Alfredo. 2011. "Pengaruh Kinerja Keuangan terhadap Nilai Perusahaan (kebijakan Dividen Sebagai Variabel Moderating) Pada Perusahaan Manufaktur di BEI". *Jurnal terpublikasi Universitas Udayana*.
- Matsumura, E. M., Prakash, R., & Vera-Munoz, S. C. 2013. "Firm value effects of carbon emissions and carbon disclosures". *The Accounting Review*, Vol. 4.
- Michelon, G. and A. Parbonetti. 2012. "The effect of corporate governance on sustainability disclosure". *Journal of Management and Governance*, Vol. 16, pp. 477-509. <http://dx.doi.org/10.1007/s10997-010-9160-3>
- Miranti, L., dan Suhardjanto, D. 2009. "Praktik Penerapan Indonesian Environmental Reporting Index dan Kaitannya Dengan Karakteristik Perusahaan". *JAAI*, Vol. 13. No. 1, pp. 63-67
- Muntoro, Ronny Kusuma. 2006. "Membangun Dewan Komisaris yang Efektif". *Majalah Usahawan Indonesia No.11 Tahun XXXVI*. Jakarta. Lembaga Manajemen FE UI.
- Nalikka, A. 2009. "Impact of Gender Diversity on Voluntary Disclosure in Annual Reports". *Journal of Accounting & Taxation*, Vol. 1 (1), pp. 101-113.
- Nasir, Mohd N.A. dan Abdullah, S.N. 2004. "Voluntary disclosure and corporate governance among financially distressed firms in Malaysia". *Financial Reporting, Regulation and Governance*, Vol. 3, No. 1.
- Nofrita, Ria. 2013. "Pengaruh Profitabilitas terhadap Nilai Perusahaan dengan Kebijakan Deviden sebagai Variabel Intervening (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di BEI)". *Jurnal terpublikasi Fakultas Ekonomi Universitas Negeri Padang*.
- Machmud, Novita dan Chaerul D. Djakman. 2007. "Pengaruh Struktur Kepemilikan Terhadap Luas Pengungkapan Tanggung Jawab Sosial (CSR Disclosure) Pada Laporan Tahunan Perusahaan: Studi Empiris Pada Perusahaan Publik Yang Tercatat Di Bursa Efek Indonesia Tahun 2006". *Simposium Nasional Akuntansi 11 Pontianak*.



- Nurlela, Rika dan Ishlahuddin. 2009. Pengaruh Corporate Social Responsibility Terhadap Nilai Perusahaan Dengan Prosentase Kepemilikan Manajemen Sebagai Variabel Moderating. *JAKI*.
- Otoritas Jasa Keuangan. 2000.
- Paramita, Andina Dwi, dan Marsono. 2014. “Pengaruh Karakteristik Corporate Governance Terhadap Luas Pengungkapan Corporate Social Responsibility”. *Diponegoro Journal of Accounting*, Vol. 3, No. 1.
- Peters, S., M. Miller and S. Kusyk. 2011. “How Relevant Is Corporate Governance and Corporate Social Responsibility In Emerging Markets”. *Corporate Governance*. <http://dx.doi.org/10.1108/14720701111159262>
- Plumlee, M., Brown Darrell, Rachel M. Hayes, and Marshall R. Scott. 2015. “Voluntary Environmental Disclosures Quality and Firm Value: Further Evidence”. *Social Science Research Network Working Paper*
- Prasista, Dzaky Faisal. 2016. “Pengaruh Kepemilikan Manajerial, Political Visibility, Kinerja Keuangan, Dan Board Gender Terhadap Environmental Disclosure (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia dan Kuala Lumpur Stock Exchange tahun 2015)”. *Skripsi tidak dipublikasikan*. Universitas Muhammadiyah Yogyakarta.
- Qu, W., Cooper, B. J., Wise, V., & Leung, P. 2013. “Voluntary disclosure in a changing regulatory environment, evidence from Chinese stock market”. *International Journal of Economics and Finance*, Vol. 4(4), pp. 30-43.
- Raheja, C. 2003. “The Interaction of Insiders and Outsiders in Monitoring: A Theory of Corporate Boards”. *Working paper of Vanderbilt University*.
- Raheja, C. 2004. “Determinant of Board Size and Composition: A Theory of Corporate Boards”. *Journal of Financial and Quantitative Analysis*.
- Rao, K.K., C.A. Tilt and L.H. Lester. 2012. “Corporate governance and environmental reporting: an Australian study”. *Corporate Governance*, Vol. 12(2), pp. 143-163. <http://dx.doi.org/10.1108/14720701211214052>
- Robbins, Stephen P. & Timothy A. Judge. 2008. *Perilaku Organisasi Edisi ke-12*. Jakarta: Salemba Empat.

- Rosmasita, Hardhina. 2007. "Faktor-Faktor Yang Mempengaruhi Pengungkapan Sosial (Social Disclosure) Dalam Laporan Keuangan Tahunan Perusahaan Manufaktur Di Bursa Efek Jakarta". *Jurnal Fakultas Ekonomi Universitas Islam Indonesia Yogyakarta*.
- Rouf, M. 2014. "The relationship between corporate governance and value of the firm in developing countries: Evidence from Bangladesh". *International Journal of Applied Economics and Finance*, Vol. 5, pp. 237-244. <http://doi.org/10.3923/ijaef.2011.237.244>
- Rovers, Mijntje L. 2010. "Female Directors on Corporate Boards Provide Legitimacy to A Company". Available at: <http://ssrn.com/abstract=1411693>. Accessed on 14 June 2017.
- Rupley, Kathleen Hertz, Darrell Brown, and R. Scott Marshall. 2012. "Voluntary environmental disclosure quality and firm value: Further evidence". *Elsevier journal*. <http://dx.doi.org/10.1016/j.jaccpubpol.2015.04.004>
- Rustiarini, Ni Wayan. 2011. "Pengaruh Struktur Kepemilikan Saham pada Pengungkapan Corporate Social Responsibility". *Jurnal Ilmiah Akuntansi dan Bisnis Universitas Udayana*, Vol. 6, Januari, No. 1.
- Said, Roshima., Yuserrie Hj Zainuddin., dan Hasnah Haron. 2009. "The Relationship between Corporate Social Responsibility and Corporate Governance Characteristics in Malaysian Public Listed Companies". *Social Responsibility Journal*, Vol. 5, No. 2, pp. 212-226.
- Sartawi, Iaad I. S. Mustafa, Riyad M. Hindawi, Ruba Bsoul, and Ala'eddin Jamil Ali. 2014. "Board Composition, Firm Characteristics, and Voluntary Disclosure: The Case of Jordanian Firms Listed on the Amman Stock Exchange". *International Business Research*, Vol. 7, May, No. 6. <http://dx.doi.org/10.5539/ibr.v7n6p67>
- Sheng, W., & Cheng, M. 2014. "The Effect of Private Placement on Long Term Shareholder Wealth: Empirical evidence from Chinese Listed Firms". *WSeas Transaction on Systems*, Vol. 13, pp. 111.
- Siciliano, Julie I. 1996. "The relationship of board member diversity to organizational performance". *Journal of Business Ethics*, Vol. 15 (12), pp. 1313 - 1320. [10.1007/BF00411816](http://dx.doi.org/10.1007/BF00411816)

- Stacia, Evelyn dan Juniarti. 2015. "Pengaruh Pengungkapan Corporate Social Responsibility terhadap Nilai Perusahaan di Sektor Pertambangan". *Business Accounting Review*, Vol. 3, No. 2, pp. 81-90.
- Stanford Research Institute. 1963. *SRI Journal*, Vol. 7, Issue 1.
- Suffah, Roviqotus and Akhmad Riduwan. 2016. "Pengaruh Profitabilitas, Leverage, Ukuran Perusahaan, Dan Kebijakan Dividen Pada Nilai Perusahaan". *Jurnal Ilmu dan Riset Akuntansi*, Vol. 5, Februari, No. 2.
- Sugiyono. 2009. *Statistika untuk Penelitian*. Bandung: Alfabeta.
- Suhardjanto, Djoko. 2010. "Corporate Governance, Karakteristik Perusahaan Dan Environmental Disclosure". *ISSN 1411 – 1497*, Vol. 06, No. 1.
- Sulkowski Adam, Linxiao Liu, dan Jia Wu. 2010. "Environmental Disclosures, Firm Performance, and Firm Characteristic: An Analysis of S&P 100 Firms". *Journal of Academy of Business and Economics*, Vol. 10, Juni.
- Sulistiyowati, Indah. 2010. "Pengaruh Profitabilitas, Leverage and Growth Terhadap Kebijakan Dividen dengan Corporate Governance Sebagai Variabel Intervening". *Jurnal SNA XII*. Purwokerto
- Supianto, C. L., and Pratiwi, Inugrah Ratia. 2015. "The Influence of Company Characteristics and Corporate Governance toward Environmental Disclosures and the Effects on Environmental Performance". *Accounting Research Gate*.
- Suranta, E. 2010. "Analisis Corporate Social Responsibility Disclosures terhadap Reaksi Investor (Studi empiris pada perusahaan yang terdaftar di BEI)". *Jurnal Fakultas Ekonomi dan Bisnis, Universitas Bengkulu*.
- Susanto, D. 1992. "An Empirical Investigation of the Corporate Disclosure in Annual Reports of Companies Listed on the Jakarta Stock Exchange". *Tim Koordinasi Pengembangan Akuntansi Jakarta, Disertasi S3: University of Arkansas*.
- Tanimoto, K. and Suzuki, K. 2005. "Corporate social responsibility in Japan: analyzing the participating companies in global reporting initiative". *EIJS (Stockholm School of Economics) working paper series*, No. 208.

- Tobin, Prof. James. 1967. "Tobin's Q Ratio as an Indicator of the valuation of the company". *Journal of Financial Economics*, Vol. LIII, No.3: June, pp. 287 – 298.
- Trireksani, Terri and Djajadikerta, Hadrian Geri. 2016. "Corporate Governance and Environmental Disclosures in the Indonesian Mining Industry". *Australasian Accounting, Business and Finance Journal*, Vol. 10(1), pp. 18.
- Tsang, Eric W. K. 1998. "A Longitudinal Study of Corporate Social Reporting In Singapore: The Case Of The Banking, Food And Beverages And Hotel Industries". *Accounting, Auditing & Accountability Journal*, Vol. 11 Issue: 5, pp. 624-635, <https://doi.org/10.1108/09513579810239873>
- Undang-Undang Nomor 40 Tahun 2007 Tentang Perseroan Terbatas.
- Wahyudi, Untung dan Hartini Setyaning Prawesti. 2010. "Implikasi Struktur Kepemilikan Terhadap Nilai Perusahaan dengan Keputusan Keuangan Sebagai Variabel Intervening". *Simposium Nasional Akuntansi 9 Padang*.
- Wardoyo, Theodora Martina Veronica. 2013. "Pengaruh Good Corporate Governance, Corporate Social Responsibility & Kinerja Keuangan Terhadap Nilai Perusahaan". *Jurnal Dinamika Manajemen*, Vol. 4, No. 2, pp.132-149.
- Wartick, Steven L. and J. F. Mahon. 1994. "Toward a Substantive Definition of the Corporate Issue Construct". *Business & Society*, Vol. 33, issue 3, pp. 293-311. <https://doi.org/10.1177/000765039403300304>
- Waryanto. 2010. "Pengaruh Karakteristik Good Corporate Governance (GCG) Terhadap Luas Pengungkapan Corporate Social Responsibility (CSR) di Indonesia". *Skripsi tidak dipublikasikan*. Universitas Diponegoro.
- Webb, E. 2004. "An examination of socially responsible firms' board structure". *Journal of Management and Governance*, Vol. 8, pp. 255-277. <http://dx.doi.org/10.1007/s10997-004-1107-0>
- Wright, D.W. 1996. "Evidence on The Relation between Corporate Governance Characteristics and The Quality Of financial Reporting". *Working paper, University of Michigan, Ann Arbor, MI*.

Xiao, J. Z., Yang, H., & Chow, C.W. 2004. "The determinants and characteristics of voluntary Internet-based disclosures by listed Chinese companies". *Journal of Accounting and Public Policy*, Vol. 23 (3), pp. 191-225. <http://dx.doi.org/10.1016/j.jaccpubpol.2004.04.002>

Xie, B., W. N. Davidson and P. J. DaDalt. 2003. "Earnings management and corporate governance: the role of the board and the audit committee". *Journal of Corporate Finance*, Vol. 9 (3), pp. 295-316.

[www.majalahtambang.com](http://www.majalahtambang.com)