

## DAFTAR PUSTAKA

- Agista, G. G., Putu, N. and Harta, S. (2017) ‘Pengaruh Corporate Governance Structure dan Konsentrasi Kepemilikan pada Pengungkapan Enterprise Risk Management’, *E-Jurnal Akuntansi Universitas Udayana Vol.20.1. Juli (2017): 438-466*, 20(CORPORATE GOVERNANCE STRUCTURE), pp. 438–466.
- Aniktia, R. and Khafid, M. (2015) ‘Pengaruh Mekanisme Good Corporate Governance dan Kinerja Keuangan terhadap Pengungkapan Sustainability Reporting’, *Accounting Analysis Journal*, 4(3), pp. 1–10.
- Arthur, N., Chen, H. and Tang, Q. (2019) ‘Corporate ownership concentration and financial reporting quality: International evidence’, *Journal of Financial Reporting and Accounting*, 17(1), pp. 104–132. doi: 10.1108/JFRA-07-2017-0051.
- Atanasovski, A. et al. (2015) ‘Risk Disclosure Practices in Annual Reports of Listed Companies: Evidence from a Developing Country’, *Research Journal of Finance and AccountingOnline*, 6(1), pp. 2222–2847.
- Bennedsen, M. and Nielsen, K. M. (2010) ‘Incentive and entrenchment effects in European ownership’, *Journal of Banking and Finance*. Elsevier B.V., 34(9), pp. 2212–2229. doi: 10.1016/j.jbankfin.2010.02.007.
- Biljon, M. van and Scott, D. (2019) ‘The importance of biological asset disclosures to the relevant user groups’, *Agrekon*. Taylor & Francis, 0(0), pp. 1–9. doi: 10.1080/03031853.2019.1570285.
- Blajer-Gołębiewska, A. (2010) ‘The ownership structure and the performance of the polish stock listed companies’, *Journal of International Studies*, 3(1), pp. 18–27. doi: 10.14254/2071-8330.2010/3-1/2.
- Bohušová, H. and Svoboda, P. (2016) ‘Biological Assets: In What Way should be Measured by SMEs?’, *Procedia - Social and Behavioral Sciences*. The Author(s), 220(March), pp. 62–69. doi: 10.1016/j.sbspro.2016.05.469.
- Buchanan, B., Cao, C. X. and Chen, C. (2018) ‘Corporate social responsibility, firm value, and influential institutional ownership.pdf’.
- Chorn, N. H. (1991) “ Alignment ” Theory : Creating Strategic Fit’, *Management Decision*, 29(1), pp. 20–24.
- Claessens, S. et al. (2002) ‘Disentangling the incentive and entrenchment effects of large shareholdings’, *Journal of Finance*, 57(6), pp. 2741–2771. doi: 10.1111/1540-6261.00511.
- Devi, S., Budiasih, I. G. N. and Badera, I. D. N. (2017) ‘Pengaruh Pengungkapan Enterprise Risk Management Dan Pengungkapan Intellectual Capital Terhadap Nilai Perusahaan’, *Jurnal Akuntansi dan Keuangan Indonesia*,

- 14(1), pp. 20–45. doi: 10.21002/jaki.2017.02.
- Dinah, A. F. (2017) ‘Pengaruh Tata Kelola Perusahaan, Profitabilitas, Dan Penghindaran Pajak Terhadap Nilai Perusahaan’, *Diponegoro Journal of Accounting*, 6(3), pp. 1–15. Available at: <http://ejournal-s1.undip.ac.id/index.php/accounting>.
- Dinah, A. F. and Darsono (2017) ‘Pengaruh Kinerja Keuangan dan Ukuran Perusahaan Terhadap Nilai Perusahaan Dengan Corporate Sosial Responsibility dan Good Corporate GOvernance sebagai Variabel Moderasi’, 18(2), pp. 82–93.
- Ding, D. K., Ferreira, C. and Wongchoti, U. (2016) ‘Does it pay to be different? Relative CSR and its impact on firm value’, *International Review of Financial Analysis*. Elsevier Inc., 47, pp. 86–98. doi: 10.1016/j.irfa.2016.06.013.
- Duwu, M. I., Daat, S. C. and Andriati, H. N. (2018) ‘Pengaruh Biological Asset Intensity, Ukuran Perusahaan, Konsentrasi Kepemilikan, Jenis KAP, dan Profitabilitas Terhadap Biological Asset Disclosure’, *Jurnal Akuntansi & Keuangan Daerah*, 13.
- Fallah, M. A. and Mojarrad, F. (2019) ‘Corporate governance effects on corporate social responsibility disclosure: empirical evidence from heavy-pollution industries in Iran’, *Social Responsibility Journal*, 15(2), pp. 208–225. doi: 10.1108/SRJ-04-2017-0072.
- Fan, J. P. H. and Wong, T. J. (2002) ‘Corporate ownership structure and the informativeness of accounting earnings in East Asia’, *Journal of Accounting and Economics*, 33(3), pp. 401–425. doi: 10.1016/S0165-4101(02)00047-2.
- Fatchan, I. N. and Trisnawati, R. (2017) ‘Pengaruh Good Corporate Governance pada Hubungan Antara Sustainability Report dan Nilai Perusahaan (Studi Empiris Perusahaan Go Public di Indonesia Periode 2014-2015)’, *Riset Akuntansi dan Keuangan Indonesia*, 1(1), p. 25. doi: 10.23917/reaksi.v1i1.1954.
- Freeman, E. R. and Reed, D. L. (1983) ‘Stockholders and stakeholders: A new perpesctive on corporate governance.’, 9(5), pp. 286–293. doi: 10.5897/A.
- Garas, S. and ElMassah, S. (2018) ‘Corporate governance and corporate social responsibility disclosures: The case of GCC countries’, *Critical Perspectives on International Business*, 14(1), pp. 2–26. doi: 10.1108/cpoib-10-2016-0042.
- García-Meca, E. and Śnchez-Ballesta, J. P. (2010) ‘The association of board independence and ownership concentration with voluntary disclosure: A meta-analysis’, *European Accounting Review*, 19(3), pp. 603–627. doi:

10.1080/09638180.2010.496979.

- Ghazali, N. A. M. (2007) ‘Ownership structure and corporate social responsibility disclosure: Some Malaysian evidence’, *Corporate Governance*, 7(3), pp. 251–266. doi: 10.1108/14720700710756535.
- Ghozali, I. (2009) *Ekonometrika Teori Konsep dan Aplikasi dengan SPSS17*. Semarang: Badan Penerbit Universitas Diponegoro.
- Ghozali, I. (2016) *Aplikasi Analisis Multivariate dengan Program IBM SPSS 23*. Semarang: BPFE Universitas Diponegoro.
- Gonçalves, R., Lopes, P. and Craig, R. (2017) ‘Value relevance of biological assets under IFRS’, *Journal of International Accounting, Auditing and Taxation*. Elsevier Inc., 29, pp. 118–126. doi: 10.1016/j.intaccaudtax.2017.10.001.
- Gujarati, D. (2003) *Basic Economics*. McGraw Hill.
- Harmono (2016) *Manajemen keuangan: Berbasis balanced scorecard pendekatan teori, kasus, dan riset bisnis*. Jakarta: Bumi Aksara.
- Ibrahim, M., Solikahan, E. Z. and Widyatama, A. (2015) ‘Karakteristik Perusahaan, Luas Pengungkapan Corporate Social Responsibility, dan Nilai Perusahaan’, *Jurnal Akuntansi Multiparadigma*. doi: 10.18202/jamal.2015.04.6008.
- Ismail, M. D. (2017) ‘Pengaruh Mekanisme Corporate Governance Terhadap Pengungkapan Informasi Pengendalian Internal’, *Diponegoro Journal of Accounting*, 6(2016), pp. 1–13.
- Istiningrum, A. A. (2017) ‘Karakteristik Perusahaan Sebagai Anteseden Pengungkapan Wajib Informasi Akuntansi’, *Jurnal Economia*, 12(1), p. 67. doi: 10.21831/economia.v12i1.8808.
- Jana, H. and Marta, S. (2014) ‘The Fair Value Model for the Measurement of Biological Assets and Agricultural Produce in the Czech Republic’, *Procedia Economics and Finance*. Elsevier B.V., 12(March), pp. 213–220. doi: 10.1016/s2212-5671(14)00338-4.
- Jensen, M. and Meckling, W. (1976) ‘Theory of the firm: Managerial behaviour, agency costs and ownership’, *Strategic Management Journal*, 21(4), pp. 1215–1224. Available at: <http://search.ebscohost.com/login.aspx?direct=true&db=buh&AN=12243301&site=ehost-live>.
- Jiang, H., Habib, A. and Hu, B. (2011) ‘Ownership concentration, voluntary disclosures and information asymmetry in New Zealand’, *British Accounting Review*. Elsevier Ltd, 43(1), pp. 39–53. doi: 10.1016/j.bar.2010.10.005.
- Kurniawan, R., Mulawarman, A. D. and Kamayanti, A. (2015) ‘Biological Assets Valuation Reconstruction: A Critical Study of IAS 41 on Agricultural

- Accounting in Indonesian Farmers', *Procedia - Social and Behavioral Sciences*. Elsevier B.V., 164(August), pp. 68–75. doi: 10.1016/j.sbspro.2014.11.052.
- Laskar, N. and Gopal Maji, S. (2018) *Disclosure of corporate sustainability performance and firm performance in Asia*, *Asian Review of Accounting*. doi: 10.1108/ARA-02-2017-0029.
- Li, J. and Qian, C. (2014) 'Principal-Principal Conflicts Under Weak Institutions: A Study of Corporate Takeovers in China', 508(February 2012), pp. 498–508. doi: 10.1002/smj.
- Li, Y. et al. (2018) 'The impact of environmental, social, and governance disclosure on firm value: The role of CEO power', *British Accounting Review*. Elsevier Ltd, 50(1), pp. 60–75. doi: 10.1016/j.bar.2017.09.007.
- Listyawati, R. and Firmansyah, A. (2018) 'Evaluasi penerapan akuntansi aset biologis pada perusahaan sektor peternakan', 2, pp. 59–76.
- Maslichah, A. Y. M. and Mawardi, M. C. (2019) 'Evaluasi Penerapan PSAK-69 Agrikultur Terhadap Aset Biologis', 08(02), pp. 32–41.
- Omar, F. (2015) 'International Journal of Islamic and Middle Eastern Finance and Management', *International Journal of Islamic and Middle Eastern Finance and Management*, 8(1), pp. 99–113. doi: 10.1108/mf.2008.00934jaa.001.
- Owusu-Ansah, S. (1998) 'The Impact of Corporate Attributes on the Extent of Mandatory Disclosure and Reporting by Listed Companies in Zimbabwe', *The International Journal of Accounting*, 33(5), pp. 605–631. doi: 10.1097/QMH.0000000000000178.
- Pambudi, G. S. and Arvianto, A. (2016) 'Berbasis Web Untuk Optimalisasi Penelusuran Aset Di Teknik Industri Undip', XI(3), pp. 187–196.
- Pangestuti, K. D. and Susilowati, Y. (2017) 'Komisaris Independen, Reputasi Auditor, Konsentrasi Kepemilikan dan Ukuran Perusahaan Teradap Enterprise Risk Management', 6(2), pp. 164–175.
- Prahara, H. (2017) *Sektor Pertanian dan Citra Indonesia di Mata Dunia*, *Kompas.com*. Available at: <https://ekonomi.kompas.com/read/2017/09/30/132000326/sektor-pertanian-dan-citra-indonesia-di-mata-dunia>.
- Rayahu, Y. A. (2018) 'Sektor Pertanian RI Kalah dari Thailand dan Vietnam, Kenapa?', *www.liputan6.com*, April. Available at: <https://www.liputan6.com/bisnis/read/3465896/sektor-pertanian-ri-kalah-dari-thailand-dan-vietnam-kenapa>.
- Reditha, D. and Mayangsari, S. (2016) 'Faktor-Faktor Yang Mempengaruhi Pengungkapan Modal Intelektual', *Media Riset Akuntansi, Auditing &*

*Informasi*, 16(2), pp. 1–24.

- Rivandi, M. (2018) ‘Pengaruh intellectual capital disclosure, kinerja keuangan, dan kepemilikan manajerial terhadap nilai perusahaan’, 02(01), pp. 41–54.
- Sejati, B. P. and Prastiwi, A. (2015) ‘Pengaruh Pengungkapan Sustainability Report Terhadap Kinerja dan Nilai Perusahaan’, *Dipenegoro Journal Of Accounting*, 4, pp. 1–12.
- Selahudin, N. F. *et al.* (2018) ‘Biological Assets : The Determinants of Disclosure’, 10(3), pp. 170–179.
- Spence, M. (1973) ‘Job Market Signaling’, *The Quarterly Journal of Economics*, 87(3), p. 355. doi: 10.2307/1882010.
- Suwarti, T., Mindarti, C. S. and Setianingsih, N. (2016) ‘Analisis Pengaruh Komisaris Independen, Konsentrasi Kepemilikan Terhadap Intellectual Capital Disclosure Dan Kinerja Perusahaan’, *Forum Manajemen Indonesia ke 8*, 8(Icd), pp. 1–18.
- Wang, B. (2018) ‘Ownership, institutions and firm value: Cross-provincial evidence from China’, *Research in International Business and Finance*. Elsevier, 44(July 2017), pp. 547–565. doi: 10.1016/j.ribaf.2017.07.125.
- Wawo, A. (2010) ‘Pengaruh Kosentrasi Kepemilikan Terhadap Kinerja Perusahaan’, pp. 1–8.
- Wulandary, R. and Wijayanti, F. L. (2018) ‘Riset Akuntansi dan Keuangan Indonesia , 3 ( 2 ) 2018’, 3(2).
- Yurniwati, Y., Djunid, A. and Amelia, F. (2019) ‘Effect of Biological Asset Intensity, Company Size, Ownership Concentration, and Type Firm against Biological Assets’, *The Indonesian Journal of Accounting Research*, 21(1), pp. 121–146. doi: 10.33312/ijar.338.