

DAFTAR PUSTAKA

- Accounting and Auditing Organization for Islamic Financial Institutions. (2010).
Accounting, Auditing and Governance Standards for Islamic Financial Institutions, AAOIFI.
- Anastasia, N., Gunawan, Y., Wijiyanti, I. (2003). Analisis Faktor Fundamental dan Risiko Sistematis Terhadap Harga Saham Properti di BEJ. *Jurnal Akuntansi & Keuangan* Vol. 5, No. 2, Nopember 2003: 123 – 132.
- Aupperle, K. E., A.B. Carroll., J. D. Hatfield. (1985). *An empirical examination of the relationship between corporate social responsibility and profitability*. *Academy of Management Journal*, vol.28, no.2 446-463.
- Anonim, (2000). Agenda Global, Tanggung Jawab Sosial Perusahaan. 26 Juni. <http://www.kompas.com/kompas-cetak/0006/26/iptek/agen10.htm-14k>, di akses pada 13 Juni 2012.
- Barhem, B., Younies, H., Muhamad, R. (2009). *Religiosity and work stress coping behavior of Muslim employees*. Bingley: Education, Business and Society: Contemporary Middle Eastern Issues. Vol. 2, Iss. 2; pg. 123.
- Bachtiar, Yanivi S. (2003). Hubungan Antara Manajemen Laba dengan Tingkat Pengungkapan Laporan Keuangan. Depok: Tesis S2, Fakultas Ekonomi Universitas Indonesia.
- Belkaoui, A.(2006) *Teori Akuntansi 5th* (buku 1). Jakarta: Salemba Empat.
- Botosan,, Christine A. (1997). *Disclosure Level and the Cost of Capital*. *The Accounting Review*. Vol 72, No. SSRN: <http://ssrn.com/abstract=2926> diakses pada 2 Juni 2012.
- Cochran, P.L & Wood, R.A. (1984). *Corporate Social Responsibility and Financial Performance*. *The Academy of Management Journal*, Vol. 27, No. 1 pp. 42-56. <http://www.jstor.org/stable/255956>
- Darmadji, Stevanus Hadi. (2002). CSR Sebagai Bentuk Pertanggungjawaban Organisasi Bisnis Terhadap *Stakeholder*. *Buletin Ilmiah Universitas Surabaya*.
- Daniri, Mas Achmad. (2008). *Jurnal Galang: Standarisasi Tanggung Jawab Sosial Perusahaan*. Depok: PIRAC, Vol. 3 No.3. 18
- Delaney, Carol. (1994). *Untangling the Meanings of Hair in Turkish Society*. Washington, DC: The George Washington University Institute for Ethnographic Research

- Dusuki, A.W., & Dar, H. (2005). *Stakeholders' perceptions of Corporate Social Responsibility of Islamic Banks: Evidence From Malaysian Economy*. International Conference on Islamic Economics and Finance.
- Effendi, Subagio. (2008). *Jurnal Galang: Evaluasi Atas Praktek Pelaporan Keberlanjutan Emiten dan Pengaruhnya terhadap Tingkat Pengembalian Saham di Bursa Efek Indonesia*. Depok: PIRAC Vol. 3 No.3.
- Farook, S & Lanis, R. (2003). *Banking on Islam? Determinants of Corporate Social Responsibility Disclosure*. page 354-358.
- Global Reporting Initiative. (2006). *Sustainability Reporting Guidelines version 3.0* Amsterdam, The Netherlands.
- Haniffa, R. (2002). *Social Reporting Disclosure-An Islamic Perspective*. Indonesian Management & Accounting Research 1 (2), pp.128-146.
- Haniffa, R & Hudaib, M. (2004). *Disclosure Practices of Islamic Financial Institutions: An Exploratory Study*. Working Paper Series No 04/32.
- Hendriksen, E. S & Breda, Michael. (1991). *Accounting Theory*. United States: Southern Methodist University.
- Ikatan Akuntan Indonesia. (2007). *Pernyataan Standar Akuntansi Keuangan No. 101-106*. Jakarta: Salemba Empat.
- Lubis, Silvi Syah Putri. (2008). *Pemetaan Tingkat Pengungkapan Sustainability Reporting Berdasarkan GRI 2006 pada Laporan Tahunan Perusahaan Manufaktur Tahun 2005 dan Hubungannya dengan Kinerja Perusahaan*. Depok: Skripsi S1, Fakultas Ekonomi Universitas Indonesia. Tidak dipublikasikan.
- Maali, B., Casson, P., Napier, C. (2003). *Social Reporting by Islamic Banks*. University of Southampton, Number AF03-13.
- Maali, B., Casson, P., Napier, C. (2006). *Social Reporting by Islamic Banks*. ABACUS, 42 (2), pp 266-289.
- Marina, D. & Bachtiar, Y. (2001). *Lectures Notes Teori Akuntansi Keuangan*. Depok: Fakultas Ekonomi Universitas Indonesia. 19
- McGuire, J.B., A. Sundgren, T. Schneeweis. (1988). *Corporate social responsibility and firm financial performance*. Academy of Management Journal ,vol.31, no.4 854-872.
- Most, Kenneth S. (1990). *Accounting Theory*. USA.
- Othman, R., Md. Thani, A., K. Ghani, E. (2009). *Determinants of Islamic Social Reporting Among Top Shariah-Approved Companies in Bursa Malaysia*. Research Journal of International Studies – Issue 12(October, 2009).

Peraturan Pemerintah Republik Indonesia Nomor 64 Tahun 1999 tentang Perubahan Atas Peraturan Pemerintah Nomor 24 Tahun 1998 Tentang Informasi Keuangan Tahunan Perusahaan.

- Rashid, Md. Z., & Ibrahim, S. (2008). *The Effect of Culture and Religiosity on Business Ethics: A Cross-cultural Comparison*. Dordrecht: Journal of Business Ethics, Vol. 82, Iss. 4; pg. 907, 11 pgs.
- Sekaran Uma. (2003). *Research Method For Business: A Skill-Building Approach*. John-Wiley & Sons, Inc, 4th (US).
- Sengupta, Partha. (1998). *Corporate Disclosure Quality and the Cost of Debt*. Accounting Review. Available at SSRN: <http://jstor.com/stable/248186>
- Setyono, Joko & Muh. Ghafur. (2004). Implementasi *Corporate Social Responsibility (CSR)* Bank Syariah dan Non-Syariah di Indonesia. Yogyakarta: UIN Sunan Kalijaga.
- Suharto, Edi. (2006). Pekerjaan Sosial Industri, CSR, dan ComDev. Supomo, Sita. (2004). *Corporate Social Responsibility (CSR)* dalam Prinsip *GCG Forum for Corporate Governance in Indonesia (FCGI)*, www.republika.or.id diakses pada 25 Juni 2012.
- Tazkiyah, Naila. (2007). Analisis Pengungkapan Tanggung jawab Sosial Bank Umum Syariah di Indonesia. Depok: Skripsi S1, Fakultas Ekonomi Universitas Indonesia. Tidak dipublikasikan. Undang-Undang Republik Indonesia Nomor 10 Tahun 1998 tentang Perubahan Atas Undang-Undang Nomor 7 Tahun 1992 tentang Perbankan. Undang-Undang Republik Indonesia Nomor 21 Tahun 2008 tentang Perbankan Syariah.
- Vitell, S.J., Paolillo, J.G.P., Singh, J.J. (2005). *Religiosity and Consumer Ethics*. Journal of Business Ethics, Vol. 57, No. 2, pp. 175-181. 20
- Vogel, David. (2005), *The Market for Virtue: The Potential and Limits of Corporate Social Responsibility*. Washington, DC: Brookings Institution,
- Welch, M.R., Tittle, C.R., Grasmick, H.G. (2006). *Christian Religiosity Self Control and Social Conformity*. University of North Carolina Press.
- . Wibisono, Yusuf. (2007). Membedah Konsep dan Aplikasi *Corporate Social Responsibility*. Cetakan Kedua. Gresik:Fancho Publishing.
- William, Dalrymple. (2009). *Spiritual awakening*. London: New Statement, Vol. 138, Iss. 4980/4981; pg. 33, 4 pgs.
- Wheelen, T.L., Hanger, J.D. (2002), *Strategic Management and Business Policy*, Prentice-Hall, Englewood Cliffs, NJ. Wong, Hong Meng. (2007). *Religiousness, Love of Money, and Ethical Attitudes of Malaysian Evangelical*

Christians in Business (online). Springer Netherlands, Vol 81 page 169-191.

<http://www.astra.co.id/> (diakses 27 juli 2012)

<http://www.bi.go.id/web/id/> (diakses 27 juli 2012)