

DAFTAR PUSTAKA

- Albuquerque, R. A., Durnev, A., dan Koskinen, Y. (2014). Corporate social responsibility and firm risk: Theory and empirical evidence. *ECGI-Finance Working Paper*, (359).
- Ball, R. (2009). Market and political/regulatory perspectives on the recent accounting scandals. *Journal of Accounting Research*, 47(2), 277-323.
- Becchetti, L., Ciciretti, R., Hasan, I., dan Kobeissi, N. (2012). Corporate social responsibility and shareholder's value. *Journal of Business Research*, 65(11), 1628-1635.
- Bradley Jr, R. L. (2009). Corporate social responsibility and energy. *Culture and civilization*, 1, 181-197.
- Brammer, S., Brooks, C., dan Pavelin, S. (2006). Corporate social performance and stock returns: UK evidence from disaggregate measures. *Financial management*, 35(3), 97-116.
- Carroll, A. B. (1991). The pyramid of corporate social responsibility: Toward the moral management of organizational stakeholders. *Business horizons*, 34(4), 39-48.
- Chen, J., Hong, H., dan Stein, J. C. (2001). Forecasting crashes: Trading volume, past returns, and conditional skewness in stock prices. *Journal of financial Economics*, 61(3), 345-381.
- Cho, S. Y., Lee, C., dan Pfeiffer, R. J. (2013). Corporate social responsibility performance and information asymmetry. *Journal of Accounting and Public Policy*, 32(1), 71-83.
- Daniri, M. A. (2008). Standarisasi Tanggung Jawab Sosial Perusahaan. *Diakses dari www.madani-ri.com*.
- Dechow, P. M., Sloan, R. G., dan Sweeney, A. P. (1995). Detecting earnings management. *Accounting review*, 193-225.
- Dewi, D. M., Sudarma, M., Djumahir, Sukoharsono, E. G. (2014) .CSR Effect on Market and Financial Performance. *International Journal of Business and Management Invention*.3(1).56-66,

- Dhaliwal, D. S., Li, O. Z., Tsang, A., dan Yang, Y. G. (2011). Voluntary nonfinancial disclosure and the cost of equity capital: The initiation of corporate social responsibility reporting. *The accounting review*, 86(1), 59-100.
- Du, S., Bhattacharya, C. B., dan Sen, S. (2010). Maximizing business returns to corporate social responsibility (CSR): The role of CSR communication. *International Journal of Management Reviews*, 12(1), 8-19.
- El Ghoul, S., Guedhami, O., Kwok, C.C., dan Mishra, D. R. (2011). Does corporate social responsibility affect the cost of capital?. *Journal of Banking dan Finance*, 35(9), 2388-2406.
- Freeman, R. E., dan McVea, J. (2001). A stakeholder approach to strategic management.)
- Friedman, M. (1970). The social responsibility of business is to increase its profits. *New York*, 122-124.
- Frömmel, M. (2013). *Portfolios and investments*. BoD–Books on Demand.
- Gelb, D. S., dan Strawser, J. A. (2001). Corporate social responsibility and financial disclosures: An alternative explanation for increased disclosure. *Journal of Business Ethics*, 33(1), 1-13.
- Ghozali, Imam. (2013). Aplikasi Analisis Multivariate dengan Program SPSS 21. Edisi 7. Badan Penerbit Universitas Diponegoro.
- Graham, J. R., Harvey, C. R., dan Rajgopal, S. (2005). The economic implications of corporate financial reporting. *Journal of accounting and economics*, 40(1), 3-73.
- Gregoriou, G. N., Hübner, G., Papageorgiou, N., dan Rouah, F. D. (2007). *Hedge funds: Insights in performance measurement, risk analysis, and portfolio allocation* (Vol. 313). John Wiley dan Sons.
- Goss, A., dan Roberts, G. S. (2011). The impact of corporate social responsibility on the cost of bank loans. *Journal of Banking dan Finance*, 35(7), 1794-1810.
- Hadiwijaya, R. C., dan Rohman, A. (2013). Pengaruh Intellectual Capital Terhadap Nilai Perusahaan Dengan Kinerja Keuangan Sebagai Variabel Intervening (*Doctoral dissertation, Fakultas Ekonomika dan Bisnis*).
- Harvey, C. R., dan Siddique, A. (2000). Conditional skewness in asset pricing tests. *The Journal of Finance*, 55(3), 1263-1295.

- Healy, P. M., dan Palepu, K. G. (2001). Information asymmetry, corporate disclosure, and the capital markets: A review of the empirical disclosure literature. *Journal of accounting and economics*, 31(1), 405-440.
- Hemingway, C. A., dan MacLagan, P. W. (2004). Managers' personal values as drivers of corporate social responsibility. *Journal of Business Ethics*, 50(1), 33-44.
- Hermawan, S., dan Maf'ulah, A. N. (2014). Pengaruh Kinerja Keuangan Terhadap Nilai Perusahaan Dengan Pengungkapan Corporate Social Responsibility Sebagai Variabel Pemoderasi. *Jurnal Dinamika Akuntansi*, 6(2).
- Hill, R. P., Ainscough, T., Shank, T., dan Manullang, D. (2007). Corporate social responsibility and socially responsible investing: A global perspective. *Journal of Business Ethics*, 70(2), 165-174.
- Hoi, C. K., Wu, Q., dan Zhang, H. (2013). Is corporate social responsibility (CSR) associated with tax avoidance? Evidence from irresponsible CSR activities. *The Accounting Review*, 88(6), 2025-2059.
- Hong, H., dan Stein, J. C. (2003). Differences of opinion, short-sales constraints, and market crashes. *Review of financial studies*, 16(2), 487-525.
- Hutton, A. P., Marcus, A. J., dan Tehranian, H. (2009). Opaque financial reports, R 2, and crash risk. *Journal of financial Economics*, 94(1), 67-86.
- Jensen, M. C., dan Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of financial economics*, 3(4), 305-360.
- Jensen, M. C. (2001). Value maximization, stakeholder theory, and the corporate objective function. *Journal of applied corporate finance*, 14(3), 8-21.
- Jin, L., dan Myers, S. C. (2006). R 2 around the world: New theory and new tests. *Journal of financial Economics*, 79(2), 257-292.
- Jiao, Y. (2010). Stakeholder welfare and firm value. *Journal of Banking dan Finance*, 34(10), 2549-2561.
- Jogiyanto, Hartono. (2014). Metodologi Penelitian Bisnis. Edisi 4. BPFE-Jogjakarta
- Khan, M., dan Watts, R. L. (2009). Estimation and empirical properties of a firm-year measure of accounting conservatism. *Journal of accounting and Economics*, 48(2), 132-150.

- Kim, J. B., Li, Y., dan Zhang, L. (2011). Corporate tax avoidance and stock price crash risk: Firm-level analysis. *Journal of Financial Economics*, 100(3), 639-662.
- Kim, Y., Li, H., dan Li, S. (2014). Corporate social responsibility and stock price crash risk. *Journal of Banking dan Finance*, 43, 1-13.
- Kim, Y., dan Statman, M. (2012). Do corporations invest enough in environmental responsibility?. *Journal of Business Ethics*, 105(1), 115-129.
- Kim, J. B., dan Zhang, L. (2013). Accounting conservatism and stock price crash risk: Firm-level evidence. *Contemporary Accounting Research*, Forthcoming.
- Kothari, S. P., Leone, A. J., & Wasley, C. E. (2005). Performance matched discretionary accrual measures. *Journal of accounting and economics*, 39(1), 163-197.
- Kothari, S. P., Shu, S., dan Wysocki, P. D. (2009). Do managers withhold bad news?. *Journal of Accounting Research*, 47(1), 241-276.
- Kurniasih, T., dan Ratna Sari, M. M. (2013). Pengaruh Return on Assets, Leverage, Corporate Governance, Ukuran Perusahaan Dan Kompensasi Rugi Fiskal Pada Tax Avoidance. *Buletin Studi Ekonomi*, 18(1).
- Krüger, P. (2015). Corporate goodness and shareholder wealth. *Journal of financial economics*, 115(2), 304-329.
- Lee, B. B., & Vetter, W. (2015). Critical evaluation of accrual models in earnings management studies. *Journal of accounting and Finance*, 15(1), 62.
- Mun, J. (2006). *Modeling risk: Applying Monte Carlo simulation, real options analysis, forecasting, and optimization techniques* (Vol. 347). John Wiley dan Sons.
- Petrovits, C. M. (2006). Corporate-sponsored foundations and earnings management. *Journal of Accounting and Economics*, 41(3), 335-362.
- Prior, D., Surroca, J., dan Tribó, J. A. (2008). Are socially responsible managers really ethical? Exploring the relationship between earnings management and corporate social responsibility. *Corporate Governance: An International Review*, 16(3), 160-177.
- Roberts, R. W. (1992). Determinants of corporate social responsibility disclosure: An application of stakeholder theory. *Accounting, Organizations and Society*, 17(6), 595-612

- Roman, R. M., Hayibor, S., dan Agle, B. R. (1999). The relationship between social and financial performance repainting a portrait. *Business dan Society*, 38(1), 109-125.
- Ross, S. A. (1973). The economic theory of agency: The principal's problem. *The American Economic Review*, 63(2), 134-139.
- Roth, K., dan O'Donnell, S. (1996). Foreign subsidiary compensation strategy: An agency theory perspective. *Academy of management Journal*, 39(3), 678-703.
- Scholtens, B., dan Kang, F. C. (2013). Corporate social responsibility and earnings management: Evidence from Asian economies. *Corporate Social Responsibility and Environmental Management*, 20(2), 95-112.
- Scott, W. R. (1997). *Financial accounting theory* (Vol. 2, No. 0, p. 0). Upper Saddle River, NJ: Prentice hall.
- Sekaran, Uma. (2001). *Research Method for Business*. Edisi 2. Salemba Empat.
- Shen, C. H., dan Chang, Y. (2009). Ambition versus conscience, does corporate social responsibility pay off? The application of matching methods. *Journal of Business Ethics*, 88(1), 133-153.
- Sun, N., Salama, A., Hussainey, K., dan Habbash, M. (2010). Corporate environmental disclosure, corporate governance and earnings management. *Managerial Auditing Journal*, 25(7), 679-700.
- Zaenuddin, A. (2007). *Faktor-Faktor Yang Berpengaruh Terhadap Praktek Pengungkapan Sosial Dan Lingkungan Pada Perusahaan Manufaktur Go Publik* (Doctoral dissertation, program Pascasarjana Universitas Diponegoro).
- Zuliarni, S. (2013). Pengaruh Kinerja Keuangan Terhadap Harga Saham Pada Perusahaan Mining And Mining Service Di Bursa Efek Indonesia (BEI). *Jurnal Aplikasi Bisnis*, 3(1).
- www.finance.yahoo.com. Diakses pada tanggal 6 Agustus 2016
- www.idx.co.id. Diakses pada tanggal 10 November 2016