

DAFTAR PUSTAKA

- Agyei-Mensah, B. K. (2018). The Effect of Audit Committee Effectiveness And Audit Quality On Corporate Voluntary Disclosure Quality. *African Journal of Economic and Management Studies*, 1(1).
<https://doi.org/10.13140/RG.2.2.10909.36323>
- Akhtar, S., Jawal, B., Maryam, A., & Sadia, H. (2012). Relationship between Financial Leverage and Financial Performance: Evidence from Fuel and Energy Sector of Pakistan. *European Journal of Business and Management*, 4, 11.
- Alhazaimeh, A., Palaniappan, R., & Almsafir, M. (2014). The Impact of Corporate Governance and Ownership Structure on Voluntary Disclosure in Annual Reports among Listed Jordanian Companies. *Procedia - Social and Behavioral Sciences*, 129, 341–348. <https://doi.org/10.1016/j.sbspro.2014.03.686>
- Altawalbeh, M. A. F. (2020). Audit Committee Attributes, Corporate Governance and Voluntary Disclosure: Evidence from Jordan. *International Journal of Academic Research in Accounting, Finance and Management Sciences*, 10(2).
<https://doi.org/10.6007/ijarafms/v10-i2/7440>
- Arjunawati, S. K., Diana, N., & Afifudin. (2020). Perbandingan Tingkat Kelengkapan Mandatory Disclosure Dan Voluntary Disclosure Informasi Akuntansi (Studi empiris pada Perusahaan BUMN dan BUMS yang Terdaftar di Bursa Efek Indonesia Tahun 2016-2018). *E-Jra*, 09(02), 1–13.
- Astuti, E. (2020). Analisis Pengaruh Karakteristik Komite Audit Terhadap Pengungkapan Sukarela. *Journal of Global Business and Management Review*, 2(1), 1. <https://doi.org/10.37253/jgbmr.v2i1.788>
- Peraturan Ketua Badan Pengawas Pasar Modal No: 03/BL, (2012).
- Basuki, A. T., & Prawoto, N. (2017). Analisis Regresi dalam Penelitian Ekonomi dan Bisnis. *PT Rajagrafindo Persada*, 1–239.
- Bédard, J., & Gendron, Y. (2010). Strengthening the Financial Reporting System: Can Audit Committees Deliver? *International Journal of Auditing*, 210, 174–210. <https://doi.org/10.1111/j.1099-1123.2009.00413.x>
- Bimo, I. D., Prasetyo, C. Y., & Susilandari, C. A. (2019). The effect of internal

- control on tax avoidance: the case of Indonesia. *Journal of Economics and Development*, 21(2), 131–143. <https://doi.org/10.1108/jed-10-2019-0042>
- Daljono, A. N. (2013). Pengaruh Proporsi Dewan Komisaris Independen, Komite Audit, Dan Reputasi Auditor Terhadap Manajemen Laba. *Diponegoro Journal of Accounting*, 2(1), 1–10. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Dorothy, Mullen, M., & Raghunandan. (1996). Enhancing Audit Committee Effectiveness. *Journal of Accountancy*.
- Freeman, R. E. (1999). Divergent stakeholder theory. *Academy of Management Review*, 24(2), 233–236. <https://doi.org/10.5465/AMR.1999.1893932>
- Giulio Greco. (2011). Determinants of Board and Audit Committee Meeting Frequency. *Managerial Auditing Journal*, 26(3), 1–228.
- Healy, P. M., & 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(1–3), 405–440. [https://doi.org/10.1016/S0165-4101\(01\)00018-0](https://doi.org/10.1016/S0165-4101(01)00018-0)
- Itan, I., & Siahaan, M. K. (2021). Pengaruh efektivitas komite audit dan kualitas audit terhadap kualitas pengungkapan sukarela. *Jurnal UIB*, 1(1), 1127–1137. <https://journal.uib.ac.id/index.php/combines/article/view/4547>
- Jensen, M. C., & Meckling, W. H. (1976). Theory of The Firm: Managerial Behavior, Agency Costs And Ownership Structure. *Journal of Financial Economics*, 3, 305–360.
- Kencono Putri, N., Restianto, Y. E., & Nathasya, E. N. (2021). The Effect of Profitability, Company Size, Solvency, and Public Accounting Firm Size to Audit Delay on Mining Companies. *Valid Jurnal Ilmiah*, 18(1), 19–30. www.PwC.com,
- Klein, A. (2006). Audit Committee, Bord of Director Characteristics, and Earnings Management. *Journal of Accounting and Economics*, 33(06), 375–400. <http://www.sciencedirect.com/science/article/pii/S0165410102000599>
- Kristanti, M. E., & Syafruddin, M. (2012). Pengaruh Karakteristik Komite Audit Pada Kondisi Financial Distress Perusahaan, Studi Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2008 – 2010. *Diponegoro Journal of Accounting*, 1(2), 1–14.

- Lang, M. H., & Lundholm, R. J. (2000). Voluntary Disclosure and Equity Offerings: Reducing Information Asymmetry or Hyping the Stock? *Contemporary Accounting Research*, 17(4), 663–669. <https://doi.org/10.1092/dwu8-p832-utx1-48ad>
- Madi, H. K., Ishak, Z., & Manaf, N. A. A. (2014). The Impact of Audit Committee Characteristics on Corporate Voluntary Disclosure. *Procedia - Social and Behavioral Sciences*, 164(April 2015), 486–492. <https://doi.org/10.1016/j.sbspro.2014.11.106>
- Marzuki, S., Laksmono, B. S., & Subroto, A. (2020). Improving Government's Performance Management by Using the Balanced Scorecard on Stakeholders Perspectives. *Journal of The Community Development in Asia*, 3(3), 29–47. <https://doi.org/10.32535/jcda.v3i3.888>
- Meek, G. K., Roberts, C. B., & Gray, S. J. (n.d.). *Clare B. Roberts***. 555–572.
- Neliana, T. (2018). Pengungkapan Sukarela Laporan Tahunan dan Faktor-Faktor Yang Mmpengaruhi. *Jurnal Akuntansi Dan Keuangan*, 7(1), 1–13. <http://link.springer.com/10.1007/978-3-319-76887-8%0Ahttp://link.springer.com/10.1007/978-3-319-93594-2%0Ahttp://dx.doi.org/10.1016/B978-0-12-409517-5.00007-3%0Ahttp://dx.doi.org/10.1016/j.jff.2015.06.018%0Ahttp://dx.doi.org/10.1038/s41559-019-0877-3%0Aht>
- Nicko, A., Ridaryanto, P., & Sitompul, R. (2022). Pengaruh Karakteristik Komite Audit, Fungsi Audit Internal, dan Kualitas Audit Terhadap Pengungkapan Sukarela. *Jurnal Kajian Akuntansi Dan Bisnis Terkini*, 3(1), 62–71.
- Pertiwi, D. E., & Husaini, H. (2021). Ukuran Komite Komite Audit Dan Penerapan Manajemen Risiko. *Jurnal Fairness*, 7(3), 169–180. <https://doi.org/10.33369/fairness.v7i3.15180>
- Pontoh, G. T., Arifuddin, A., Mangngalla', M., & Buleng, A. A. D. L. (2021). Pengaruh Karakteristik Perusahaan, Efektivitas Komite Audit, Dan Kualitas Audit Terhadap Pengungkapan Sukarela. *Accounting Profession Journal*, 3(1), 36–53. <https://doi.org/10.35593/apaji.v3i1.24>
- Pratama, B. C., Putri, I., & Innayah, M. N. (2020). The Effect Of Enterprise Risk Management Disclosure, Intellectual Capital Disclosure, Independent Board Of Commissioners, Board Of Director And Audit Committee Towards Firm Value. *Jurnal Manajemen Dan Keuangan*, 9(1), 60–72.

<https://doi.org/10.33059/jmk.v9i1.2196>

- Restuningdiah, N. (2011). Komisararis Independen, Komite Audit, Internal Audit, dan Risk Management Committee Terhadap Manajemen Laba. *Jurnal Keuangan Dan Perbankan*, 15(3), 351–362. <http://repository.unim.ac.id/id/eprint/1180>
- Shakhatreh, M. Z., Alsmadi, S. A., & Alkhataybeh, A. (2020). The effect of audit fees on disclosure quality in Jordan. *Cogent Business and Management*, 7(1). <https://doi.org/10.1080/23311975.2020.1771076>
- Solihin, I., Ridhwana Sujana, F., Apriyani, G., Faritsal, A., Butar Butar, D. J. A., & Taufik Hidayat, R. (2021). How the adoption of the concept of stakeholder management, good corporate governance and sustainable development contributes to the development of the concept of corporate social responsibility. *Turkish Journal of Computer and Mathematics Education*, 12(8), 1744–1760.
- Sulistiyowati, I., Anggraini, R., & Utamingtyas, T. H. (2010). Pengaruh Profitabilitas, Leverage, dan Growth Terhadap Kebijakan Dividen dengan Good Corporate Governance sebagai Variabel Intervening. *Simposium Nasional Akuntansi XXXI Purwokerto*. <http://journal.um-surabaya.ac.id/index.php/JKM/article/view/2203>
- Suyono, E. (2012). Determinant Factors Affecting The Audit Quality : An Indonesian Perspective. *Global Review of Accounting and Finance*. *Global Review of Accounting and Finance*, Vol. 3. No(2), 42–57.
- Suyono, E. (2018). External Auditors' Quality, Leverage, and Tax Aggressiveness: Empirical Evidence From The Indonesian Stock Exchange. *Media Ekonomi Dan Manajemen*, 33(2), 99–112. <https://doi.org/10.24856/mem.v33i2.711>
- Suyono, E., & Farooque, O. Al. (2018). Do governance mechanisms deter earnings management and promote corporate social responsibility? *Accounting Research Journal*, 31(3), 479–495. <https://doi.org/10.1108/ARJ-09-2015-0117>
- Talpur, S., Lizam, M., & Zabri, S. M. (2018). Do audit committee structure increases influence the level of voluntary corporate governance disclosures? *Property Management*, 36(5), 544–561. <https://doi.org/10.1108/PM-07-2017-0042>
- Turley, S., & Zaman, M. (2007). Audit committee effectiveness: Informal processes and behavioural effects. *Accounting, Auditing and Accountability Journal*, 4(5), 765–788. <https://doi.org/10.1108/09513570710779036>

Wardani, R. P. (2011). Faktor-Faktor yang Mempengaruhi Luas Pengungkapan Sukarela. *Jurnal Akuntansi Dan Keuangan*, 14(1).
<https://doi.org/10.9744/jak.14.1.1-15>

Widyati, M. F. (2013). Maria Fransisca Widyati; Pen garuh Dewan Direksi *Jurnal Ilmu Manajemen Volume 1 Dan Nomor 1 Januari 2013 1, 1*.

Wulandari, P. P., & Atmini, S. (2012). Pengaruh Tingkat Pengungkapan Wajib dan Pengungkapan Sukarela terhadap Biaya Modal Ekuitas. *Jurnal Akuntansi Multiparadigma*, 3. <https://doi.org/10.18202/jamal.2012.12.7172>

