

DAFTAR PUSTAKA

- Abdolmohammadi, M., Harris, J. and Smith, K. (2002), "Government financial reporting on the Internet: the potential revolutionary effects of XBRL", *Journal of Government Financial Management*, Vol. 51 No. 2, pp. 24-26, 28-31.
- Azizul Islam, M., & Deegan, C. (2008). Motivations for an organization within a developing country to report social responsibility information: evidence from Bangladesh. *Accounting, Auditing & Accountability Journal*, 21(6), 850–874.
- Bizarro, P.A. and Garcia, A. (2010), "XBRL-beyond basics. Available: <http://viewer.zmags.com/publication/3d5e33a6#/3d5e33a6/64>", *The CPA Journal*, Vol. 80 No. 5, pp. 62-71.
- Carey, P., Liu, L., & Qu, W. (2017). Voluntary corporate social responsibility reporting and financial statement auditing in China. *Journal of Contemporary Accounting and Economics*, 13(3), 244–262. <https://doi.org/10.1016/j.jcae.2017.09.002>
- Chen, L., Srinidhi, B., & Tsang, A. (2012). Corporate Social Responsibility , Audit Fees , and Audit Opinions. *Audit Fees, and Audit Opinions*, 1–52.
- Chen, L., Srinidhi, B., Tsang, A., & Yu, W. (2016). Audited Financial Reporting and Voluntary Disclosure of Corporate Social Responsibility (CSR) Reports. *SSRN Electronic Journal*, February. <https://doi.org/10.2139/ssrn.2666872>
- Choi, J. H., Kim, J. B., & Zang, Y. (2010). Do abnormally high audit fees impair audit quality? *Auditing*, 29(2), 115–140. <https://doi.org/10.2308/aud.2010.29.2.115>
- Doolin, B., Troshani, I. (2004), "XBRL: a research note" *Qualitative Research in Accounting and Management*, Vol. 1 No. 2, pp. 93–104.
- Doolin, B. and Troshani, I. (2007), "Organizational adoption of XBRL", *Electronic Markets*, Vol. 17 No. 3, pp. 199-209.
- Dopuch, N. and Simunic, D. (1982), "The nature of competition in the auditing profession: a descriptive and normative view", in Buckley, J. W. & Weston, J. F. (Eds.), *Regulation and the Accounting Profession, Lifetime Learning*, pp. 77-94.

- Francis, J.R. (2004), "What do we know about audit quality?", *The British Accounting Review*, Vol. 36 No. 4, pp. 345–368.
- Francis, J.R. and Wilson, E.R. (1988), "Auditor changes: a joint test of theories relating to agency costs and auditor differentiation", *The Accounting Review*, Vol. 63 No. 4, pp. 663-682.
- Ghozali, I. (2016). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 23* (8th ed.). Badan Penerbit Universitas Diponegoro.
- Gras-gil, E., Manzano, M. P., & Fernández, J. H. (2016). Investigating the relationship between corporate social from Spain. *BRQ Business Research Quarterly*, 1–11. <https://doi.org/10.1016/j.brq.2016.02.002>
- Gul, F.A., Jaggi, B.L. and Krishnan, G.V. (2007), "Auditor independence: evidence on the joint effects of auditor tenure and nonaudit fees", *Auditing: A Journal of Practice & Theory*, Vol. 26 No. 2, pp. 117-142.
- Gul, F.A. and Tsui, J.S.L. (2001), "Free cash flow, debt monitoring, and audit pricing: further evidence on the role of director equity ownership", *Auditing: A Journal of Practice & Theory*, Vol. 20 No. 1, pp. 72-84.
- Harsono, M. (2002). *Prosedur pengujian variabel kontrol dan moderator dalam penelitian perilaku dengan menggunakan SPSS 10.00* (p. 7). Fakultas Ekonomi Surakarta.
- Jensen, M. C., & Meckling, W. H. (1976). *Theory of the Firm: Managerial*. *Journal of Financial Economics*, 3, 305–360. [https://doi.org/http://dx.doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/http://dx.doi.org/10.1016/0304-405X(76)90026-X)
- Janvrin, D., Caster, P. and Elder, R. (2010), "Enforcement release evidence on the audit confirmation process: implications for standard setters", *Research in Accounting Regulation*, Vol. 22 No. 1, pp. 1-17.
- Karim, A. K. M. W. (2010). *Audit Pricing, Audit Concentration, and Big-4 Premium in Bangladesh*. *SSRN Electronic Journal*, February, 1–43. <https://doi.org/10.2139/ssrn.1613454>
- Khurana, I.K. and Raman, K.K. (2004), "Litigation risk and the financial reporting credibility of big 4 versus non-big 4 audits: evidence from Anglo-American countries", *The Accounting Review*, Vol. 79 No. 2, pp. 473-495
- Leventis, S., Weetman, P. and Caramanis, C. (2011), "Agency costs and product market competition: the case of audit pricing in Greece", *The British Accounting Review*, Vol. 43 No. 2, pp. 112–119.

- Muttakin, M. B., Khan, A., & Azim, M. I. (2015). "Corporate social responsibility disclosures and earnings quality: are they a reflection of managers' opportunistic behavior?". *Managerial Auditing Journal*, 30(3), 277–298.
- Pinsker, R. and Li, S. (2008), "Costs and benefits of XBRL adoption: early evidence", *Communications of the ACM*, Vol. 51 No. 3, pp. 47-50.
- Premuroso, R.F. and Bhattacharya, S. (2008), "Do early and voluntary filers of financial information in XBRL format signal superior corporate governance and operating performance?", *International Journal of Accounting Information Systems*, Vol. 9 No. 1, pp. 1-20.
- PWC (2011), *XBRL Reporting Risk and the Role of Internal Audit*. Available: http://www.pwc.com/en_US/us/internal-audit/publications/assets/xbrl-reporting-riskand-internal-audit.pdf, PricewaterhouseCoopers LLP.
- Porter, M. E., & Kramer, M. R. (2006). The link between competitive advantage and corporate social responsibility. *Harvard Business Review*, 84(12), 78–92. <https://doi.org/10.1007/s40134-013-0040-x>
- Prior, D., Surroca, J., & 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. <https://doi.org/10.1111/j.1467-8683.2008.00678.x>
- Putriana, M., Artati, S., & Utami, V. J. (2018). Pengaruh Corporate Social Responsibility Terhadap Manajemen Laba Dengan Leverage Dan Growth Sebagai Variabel Control Pada Industri Farmasi Yang Terdaftar Di Bursa Efek Indonesia. *J-MAS (Jurnal Manajemen Dan Sains)*, 3(2), 226. <https://doi.org/10.33087/jmas.v3i2.60>
- Salehi, M., Tarighi, H., & Rezanezhad, M. (2018). Empirical study on the effective factors of social responsibility disclosure of Iranian companies. *Journal of Asian Business and Economic Studies*, 26(1), 34–55. <https://doi.org/10.1108/jabes-06-2018-0028>
- Samy, M., Odemilin, G., & Bampton, R. (2010). Corporate social responsibility: A strategy for sustainable business success. An analysis of 20 selected British companies. *Corporate Governance*, 10(2), 203–217. <https://doi.org/10.1108/14720701011035710>
- Sandhu, H.S. Kapoor, S. (2010). Corporate Social Responsibility Initiatives: An Analysis of Voluntary Corporate Disclosure. *South Asian Journal of Management*, 17(2), 47–80.

- Shan, G.Y. and Troshani, I. (2014), "Does XBRL benefit financial statement auditing? ", *Journal of Computer Information Systems*, Vol. 54 No. 4, pp. 11-21.
- Shan, G.Y. and Troshani, I. (2015), " An empirical comparison of the effect of XBRL on audit fees in the US and Japan",
- Shan, G.Y. and Troshani, I. (2014), "Does XBRL benefit financial statement auditing? ", *Journal of Computer Information Systems*, Vol. 54 No. 4, pp. 11-21.
- Troshani, I., Doolin, B. (2007), "Innovation diffusion: a stakeholder and social network view", *European Journal of Innovation Management*, Vol. 10 No. 2, pp. 176–200.
- Troshani, I., Rao, S. (2007) "Drivers and inhibitors to XBRL adoption: a qualitative approach to build a theory in under-researched areas", *International Journal of E-Business Research*, Vol. 3 No. 4, pp. 98–111.
- Watts, R. L., & Zimmerman, J. L. (1978). Towards a Positive Theory of the Determination of Accounting Standards. *The Accounting Review*, 53(1), 112–134.
- Watts, R. L., & Zimmerman, J. L. (1990). Positive Accounting Theory: A Ten Year Perspective. *The Accounting Review*, 65(1), 131–156.
- Xiao, J.Z., Yang, H. and 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 No. 3, pp. 191–225.