DAFTAR PUSTAKA

Amurwani, Aniek. 2006. "Pengaruh Luas Pengungkapan Sukarela dan Asimetri Informasi Terhadap Cost of Equity Capital". Skripsi Program S1, Universitas Islam Indonesia, Jogjakarta.

Aryanti, Inne., Hendratno, Farida. 2017. "Kepemilikan Institusional, Kepemilikan Manajerial, Dan Kualitas Audit Terhadap Manajemen Laba", Jurnal Riset Akuntansi Kontemporer, Vol.2 No.2, Hal. 66-70.

Attig, N., Cleary, S., El Ghoul, S. and Guedhami, O. 2013. "Institutional investment horizons and the cost of equity capital", Financial Management, Vol. 42 No. 2, pp. 441-477.

Botosan, Christine A. 2006. Disclosure and The Cost of Capital: What do We Know?. Accounting and Busines Research, International Accounting Policy Forum. pp. 31-40

Bhuiyan, Borhan U., Nguyen, Thi Hong N. 2019. "Impact of CSR on Cost of Debt and Cost of Capital : Australian Evidence", Social Responsibility Journal, Vol. No. 2 pp.

Chava, S. 2014, "Environmental externalities and cost of capital", Management Science, Vol. 60 No. 9, pp. 2223-2247.

Choi, B.B., Lee, D. and Park, Y. (2013), "Corporate social responsibility, corporate governance and earnings quality: evidence from korea", Corporate Governance: An International Review, Vol. 21 No. 5, pp.447-467.

Dhaliwal, D.S., Li, O.Z., Tsang, A. and Yang, Y.G. 2011. "Voluntary nonfinancial disclosure and the cost of equity capital: the initiation of corporate social responsibility reporting", The Accounting Review, Vol. 86 No. 1, pp. 59-100.

El Ghoul, S., Guedhami, O., Kwok, C.C.Y. and Mishra, D.R. 2011. "Does corporate social responsibility affect the cost of Capital?", Journal of Banking & Finance, Vol. 35 No. 9, pp. 2388-2406.

Elkington, J. 1998. "Partnerships from cannibals with forks: The triple bottom line of 21st-century business." Environmental Quality Management, Vol. 8 No.1, h. 37-51.

Fama, E.F. and French, K.R. 1992. "The cross-section of expected stock returns", The Journal of Finance, Vol. 47 No. 2, pp. 427-465.

Feng, Z.Y., Wang, M.L. and Huang, H.W. (2015), "Equity financing and social responsibility: further international evidence", The International Journal of Accounting, Vol. 50 No. 3, pp. 247-280.

Ghozali, Imam. 2011. Aplikasi analisis multivariate dengan program IBM SPSS 19. Semarang: Badan Penerbit Universitas Diponegoro

Husted, B.W. (2005), "Risk management, real options, and corporate social responsibility", Journal of Business Ethics, Vol. 60 No. 2, pp. 175-183.

Jensen, M dan W. Meckling. 1976. "Theory of the firm: Managerial behavior, agency costs and ownership structure." Journal of financial economics, Vol. 3, No. 4, h. 305-360.

Kusumawardhani, Ratih. 2018. "Pengaruh luas pengungkapan informasi, konsentrasi kepemilikan dan diversifikasi pada biaya modal ekuitas: studi pada perusahaan non-keuangan di indonesia", Jurnal Siasat Bisnis, Vol. 22 No. 2, hal 182-202.

Loh, L., Nguyen Thi Phuong Thao, Isabel Sim, Thomas Thomas, Wang Yu. 2016. "Sustainable Reporting In Asean."

Pham, P.K., Suchard, J.-A. and Zein, J. 2012. "Corporate governance and the cost of capital: evidence from Australian companies", Journal of Applied Corporate Finance, Vol. 24 No. 3, pp. 84-93.

Reverte, C. (2012), "The impact of better corporate social responsibility disclosure on the cost of equity capital", Corporate Social Responsibility and Environmental Management, Vol. 19 No. 5, pp. 253-272.

Utz, S. (2017). "Over-investment or risk mitigation? Corporate social responsibility in Asia-Pacific, Europe, Japan, and the United States." *Review of Financial Economics*.

www.asean.org

www.news.detik.com

www.cnnindonesia.com

FEB UNDIP