

## DAFTAR PUSTAKA

- Abbott, L. J., Parker, S., & Presley, T. J. (2012). Female Board Presence and The Likelihood of Financial Restatement. *Accounting Horizons of American Accounting Association*. Vol.26 No.4.
- Abdillah, Willy & Jogiyanto. (2015). *Partial Least Square (PLS) Alternatif Structural Equation Modeling (SEM) dalam Penelitian Bisnis*. Ed.1. Yogyakarta: ANDI.
- Agus,Widarjono. (2013). *Ekonometrika Pengantar Dan Aplikasinya*. Ekonosia. Jakarta.
- Albertus Sandjaja, Heriyanto.(2006). *Metode Penelitian*. Jakarta : Prestasi Pustaka.
- Albuquerque, Rui., Artyom Durnev & Yrjo Koskinen .(2013). Corporate Social Responsibility and Firm Risk: Theory and Empirical Evidence. *Centre for economic policy reseach*.
- Annisa, Noor I. & M. Rafki Nazar. 2015. “Pengaruh Struktur Kepemilikan Dengan Variabel Kontrol Profitabilitas, Umur, dan Ukuran Perusahaan Terhadap Luas Pengungkapan Corporate Social Repsonsibility (Studi Empiris Perusahaan Manufaktur di Bursa Efek Indonesia Tahun 2011-2013)”.
- Ayadi, M. A., Kusy, M. I., Pyo, M., & Trabelsi, S. (2014). Corporate social responsibility, corporate governance, and managerial risk taking. *Working Paper*. [http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=2438177](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2438177).
- Barnett, M. & Salomon, R. A. (2012). Does it pay to be really good? Addressing the relationship between social and financial performance. *Strategic Management Journal*, 33: 1304-1320.
- Basuki, Agus Tri & Nano Prawoto. 2016. *Analisis Regresi Dalam Penelitian Ekonomi & Bisnis : Dilengkapi Aplikasi SPSS & EVIEWS*. Depok : PT Rajagrafindo Persada.
- Becchetti, Leonardo., Rocco Ciciretti & Lftekhar Hasan. (2015). Corporate social responsibility, stakeholder risk and idiosyncratic volatility. *Journal of Corporate Finance (Elsevier)*.
- Beck, Thorsten. 2013. Islamic vs Conventional banking : Business model, efficiency and stability. *Journal of Banking & Finance*, 37, 433-447. France.
- Bestivano, W. (2013). Pengaruh Ukuran Perusahaan, Umur Perusahaan, Profitabilitas dan Leverage Terhadap Perataan Laba pada Perusahaan yang Terdaftar di BEI (Studi Empiris pada Perusahaann Perbankan di BEI). Padang: Skripsi. Fakultas Ekonomi, Universitas Negeri Padang.
- Bhattacharya, S. (1979). Imperfect Information, Dividend Policy, and "The Bird in the Hand" Fallacy. *The Bell Journal of Economics*, 10(1): 259–270.
- Bradley, Michael., & Dong Chen. (2014). Does Board Independence Reduce the Cost of Debt?. *The Journal of Financial Management*.
- Budiman, Judi & Setiyono. 2012. Pengaruh Karakter Eksekutif Terhadap Penghindaran Pajak (tax Avoidance). Electronic Theses & Dissertations (ETD) Universitas Gajah Mada.
- Cambridge Dictionaries Online. (2014). <http://dictionary.cambridge.org/us/dictionary/businessenglish/risk-taking/>. Diakses pada Tanggal 18 Setember 2018, pukul 13.00.

- Chen, S., & Strange, R. (2005). The Determinants of Capital Structure: Evidence from Chinese Listed Companies. *Economic Change and Restructuring*, 38, page 11–35
- Cooper, Donald R., & Schindler, Pamela S. (2011). *Business research methods* (11th ed.). New York: Mc GrawHill/Irwin.
- Deegan, C. 2002. Introduction: The Legitimising Effect of Social and Environmental Disclosure—A Theoretical Foundation. *Accounting, Auditing and Accountability Journal* 15 (3): 282–311.
- Demsetz, H., & Lehn, K. (1985). The structure of corporate ownership: causes and consequences. *Journal of Political Economy*, 93, 1155–1177.
- Djohanputro, Bramantyo. 2012. *Manajemen Risiko Korporat Terintegrasi*. Ppm Manajemen.
- Doh, J. P., Howton, S. D., Howton, S. W. & Siegel, D. S. (2010), Does the Market Respond to an Endorsement of Social Responsibility? The Role of Institutions, Information, and Legitimacy, *Journal of Management*, 36 (6): 1461-1485. Elstad.
- Donaldson, T., and Preston, L. E. (1995). The stakeholder theory of the corporation: concepts, evidence, and implications. *The Academy of Management Review*, 20: 65–91.
- Dwipayadnya, Putu Agus, Ni Luh Putu Wiagustini, & Ida Bgs. Anom Purbawangsa. (2015). Kepemilikan Manajerial dan Leverage Sebagai Prediktor Profitabilitas dan Pengungkapan Corporate Sosial Responsibility. *Buletin Studi Ekonomi*, Vol 20 : Hal.150-157.
- Eugene, Brigham F. & Joel Houston. (2010). *Dasar – Dasar Manajemen Keuangan : Assetials Of Financial Management*. Jakarta: Penerbit Salemba Empat.
- European Commission (2010). A sustainable Europe for a better world: A European Union strategy for sustainable development. Brussels.
- Faccio, M., Marchica, M.T. & Mura, R. (2011), “Large shareholder diversification and corporate risk taking”, *The Review of Financial Studies*, Vol. 24 No.11, pp. 3601-3641.
- Fahmi, Irham. (2014). *Manajemen Risiko: Teori, kasus dan solusi*. Bandung: Alfabeta.
- Fahmi, Irham.(2013). *Analisis Laporan Keuangan*. Bandung: Alfabeta.
- Fajar, Mukti. 2013. “Tanggung Jawab Sosial Perusahaan di Indonesia” Studi tentang Penerapan Ketentuan CSR pada Perusahaan Multinasional, Swasta, Nasional, dan BUMN di Indonesia. Yogyakarta: Pustaka Pelajar.
- Fitri, Yanti & Ni Ketut Rasmini. (2015). Analisis Pengungkapan Triple Bottom Line Dan Faktor Yang Mempengaruhi : Studi Di Perusahaan Indonesia Dan Singapura. *E-Jurnal Akuntansi Universitas Udayana*, Vol.13.No.2
- Frynas, JG. 2009. Beyond Corporate Social Responsibility, Oil Multinationals and Social Challenges. Cambridge: Cambridge University Press.
- Ghozali, Imam. (2011). “Aplikasi Analisis Multivariate Dengan Program SPSS”. Semarang: Badan Penerbit Universitas Diponegoro.
- Ghozali, Imam. (2013). *Aplikasi Analisis Multivariate dengan Program SPSS*. Edisi Ketujuh. Semarang : Badan Penerbit Universitas Diponegoro.

- Ghozali, Imam. (2016). *Aplikasi Analisis Multivariete Dengan Program IBM SPSS 23. Edisi 8 Cetakan ke VIII*. Semarang : Badan Penerbit Universitas Diponegoro.
- Global CSR Rap trak* .(2017).
- Gujarati, D.N. (2012). *Dasar-dasar Ekonometrika*, Terjemahan Mangunsong, R.C. buku 2, Edisi 5. Jakarta: Salemba Empat.
- Hadi, N. (2011). *Good Corporate Governance: Tujuan Etika Dalam Praktik Bisnis*. Jakarta: Mitra Wacana Media.
- Hamidu, A. A., Haron, H. M., & Amran, A. (2015). Corporate social responsibility: A review on definitions, core characteristics, and theoretical perspectives. *Mediterranean Journal of Social Sciences*, 6: 83-95.
- Hamzah, A. (2010). Hubungan antara Preferensi Musik dengan Risk Taking Behaviour pada Remaja. Skripsi. Fakultas Psikologi Universitas Islam Negeri Syarif Hidayatullah. Jakarta.
- Harianti, A M., sienly V., Nur, santy s., & dini S,. (2013). *Statistika I edisi revisi*. Bandung: ANDI.
- Harjoto, M & Indrarini Laksmana. (2018). The Impact of Corporate Social Responsibility on Risk Taking and Firm Value. Amerika Serikat: *J Bus Ethics*, 151. hal.353-373.
- Heal & Garret. 2004. Corporate Social Responsibility, An Economic and Financial Framework. Finance and Economics; *National Bureau of Economic Research* (NBER), Vol. 1, No 2.
- Indarti, S. & Yulia Efni .(2018). Comparative study: the role of Corporate Social Responsibility (CSR) toward the development of enterpreunerial attitude and SME income, Pekanbaru, Indonesia. *International Journal of Law and Managemant*.
- Isditanadevi, N., & puspaningsih, A. (2014). Pengaruh Ukuran Perusahaan, Struktur Modal, Profitabilitas dan Umur Listing Terhadap Kualitas Implementasi Good Corporate Governance. *Efektif Jurnal Bisnis dan Ekonomi*, 5 (2): 174-182.
- ISO 26000. (2010). *Guidance on social responsibility*
- Jensen, M. & Meckling, W.H. (1976). Theory of the firm: managerial behavior, agency costs, and ownership structure. *Journal of Financial Economics*, 3, 305-360.
- Jo, Hoje & Haejung Na. (2012). Does CSR reduce firm risk? evidance from controversional industry sector. *J Bus Ethics*.
- Jogiyanto, (2000). *Teori Portofolio dan Analisis Investasi*. Edisi Kedua. Yogyakarta: BPF.
- Jogiyanto, (2010). *Analisis dan Desain Sistem Informasi*. Edisi IV. Yogyakarta: Andi Offset.
- John, K., Litov, L., & Yeung, B. (2008). Corporate governance and risk taking. *Journal of Finance*, 63(4), 1679–1728.
- Jones, T.M. (1995), “Instrumental stakeholder theory: a synthesis of ethics and economics”, *The Academy of Management Review*, Vol. 20 No. 2, pp. 404-437.
- Kartini, dwi. (2009). *Corporate Social Responsibility: Transformasi Konsep Sustainability Manajemenn dan Implementasi di Indonesia*. Bandung: Refrika Aditama.

- Kasmir. (2012). *Analisis Laporan Keuangan*. Cetakan keenam. Jakarta: PT. Raja Grafindo.
- Kasmir. 2016. *Analisis Laporan Keuangan*. Jakarta: Raja Grafindo Persada.
- Khan, A., Mohammad, B. M., & Javed S. (2013). Corporate Governance and Corporate Social Responsibility Disclosure: Evidande from an Emerging Economy. *J Bus Ethics*, 114:207-223.
- Kodrat, DV. 2009. *Manajemen Strategi: Membangun Keunggulan Bersaing Era Global di Indonesia Berbasis Kewirausahaan*. Yogyakarta: Graha Ilmu.
- Laplace, Pierre Simon. (1812). *Theorie Analytique Des Probabilities*. Paris.
- Mardikanto, Totok. (2014). *Corporate Social Responsibility*. Alfabeta : Bandung.
- Maula, Muhammad Fadhlal & Nasir. (2017). Pengaruh Tingkat Kualitas Corporate Governance Terhadap Risk-Taking Perusahaan. *Jurnal Ilmiah Mahasiswa Ekonomi Manajemen*, Vol. 2, No. 1 November: 60-68.
- McGuire, J. B. & T. Schneeweis. 1988. Corporate Social Responsibility and Firm Financial Performance. *Academy of Management Journal*, Vol. 31, No. 4: 854-872.
- Mehdi, A.A. & Hamid, N. (2011). Entrepreneurship and risk – taking. *International Conference on E-business, Management and Economics*. IACSIT Press, Singapore.
- Murnita, P. E. M. & I Made, P. D. P. (2018). Pengaruh *Corporate Social Responsibility* terhadap Nilai Perusahaan dengan Profitabilitas dan Leverage sebagai Variabel Pemoderasi. *E-Jurnal Akuntansi Universitas Udayana*. Bali.
- Nguyen, P. & Anna N. (2015). The Effect of Corporate Social Responsibility on Firm Risk. *Social Responsibility Journal*, Vol no 2.
- Nguyen, P. (2012), “Corporate governance and risk taking: evidence from Japanese firms”, *Pacific-Basin Fiance Journal*, Vol. 19 No. 3, pp. 278-297.
- Nugroho, A. (2012). Faktor-Faktor yang Mempengaruhi Intellectual Capital (ICD). *Accounting Analysis Journal*, 1 (2): 2-11.
- Pandey, R., Pallab B., Muhammad J. A., & Mansi M. (2018). Female Director on The Board and Cost of Debt: Evidence from Australia. *Working Paper*. Otago University, Dunedin, New Zealand.
- Panggabean, Elga Yulia. (2014). Analisis Pengaruh Faktor-Faktor Fundamental dan Mekanisme Corporate Governance Terhadap Pengungkapan Corporate Social Responsibility (Studi Empiris Pada Perusahaan Perbankan yang Terdaftar Di Bursa Efek Indonesia). Bandung: Tesis, Fakultas Ekonomi, Universitas Kristen Maranatha.
- Pardingsih, N. (2008). Hubungan antara *Risk Taking Behavior* dengan *Aggressive Driving*. Skripsi. Program Studi Psikologi Fakultas Psikologi dan Ilmu Sosial Budaya Universitas Islam Indonesia. Yogyakarta.
- Permanasari wien ika. (2010). Pengaruh Kepemilikan Manajemen, Kepemilikan Institusional, Dan Corporate Social Responsibility Terhadap Nilai Perusahaan. Skripsi. Universitas Diponegoro Semarang.
- PSAK (Pesamaan Standar Akuntansi Keuangan)
- Puspitaningtyas, z. (2016). Mengakuntansikan Corporate Social Responsibility: Pengukuran dan Penyajian Biaya Sosial Dalam Laporan Keuangan. *Prosiding Seri Ekonomi Konferensi Nasional PkM CSR ke-2*. Universitas Jember. Jember.

- Putra, Dedi Kurnia Shah. 2015. *Komunikasi CSR Politik: Membangun Reputasi, Etika, dan Estetika PR Politik*. Jakarta: Prenadamedia Group.
- R. A. Supriyono. (2018). *Akuntansi Keperilakuan*. Yogyakarta: Gajah Mada University Press.
- Rachmahana, R. S. (2002). Dorongan Mencari Sensasi dan Perilaku Pengambilan Resiko pada Mahasiswa. *Jurnal Psikologika*, Vol. 7, No. 14.
- Radyanti, maria R. N. (2014). *Sustainable Business dan Corporate social responsibilities (CSR)*. First edition. Jakarta: CECT Trisakti University Indonesia.
- Rawi & Munawar Muchlis. 2010. "Kepemilikan Manajemen, Kepemilikan Institusi, Leverage dan Corporate Social Responsibility ". *Simposium Nasional Akuntansi XIII*. Purwokerto.
- Riyanti, B.P.D. (2007). *Fear Succes dan Risk Taking pada Wirausaha Wanita Bali*. *Journal Research and Psychology*, Vol. 2, No. 12, 109-112.
- Rosadi, Dedi. 2012. *Ekonometrika & Runtut Waktu Terapan dengan EVviews: Aplikasi untuk Bidang Ekonomi, Bisnis dan Keuangan*. edisi kedua. Yogyakarta: Penerbit Andi.
- Rustiarini, Ni Wayan 2010. "Pengaruh corporate governace pada hubungan corporate social responsibility dan nilai perusahaan." *Simposium Nasional Akuntansi XIII*, Purwokerto.
- Santoso, S. (2014). *Statistik Multivariat, Edisi Revisi, Konsep dan Aplikasi dengan SPSS*. Jakarta: PT. Elex Media Komputindo.
- Sen, S., & Cowley, J. (2013). The relevance of stakeholder theory and social capital theory in the context of CSR in SMEs: An Australian Perspective. *Journal of Business Ethics*, 118: 413- 427.
- Simamora, Henry. (2012). *Akuntansi Manajemen*, Edisi Ketiga. Riau: Star Gate Publisher.
- Suastha, Riva Dessthania. (2016). <https://www.cnnindonesia.com/nasional/20160721074144-20-146030/riset-temukan-kualitas-csr-perusahaan-indonesia-rendah>. Diakses pada Tanggal 12 September 2018.
- Sugiyanto, Eviatiwi Kusumaningtyas. (2011). Peningkatan Return Saham dan Kinerja Keuangan Melalui Corporate Social Responsibility dan Good Corporate Governance. *Aset*, Maret 2011, Hal. 47-56. Vol. 13, No. 1.
- Sugiyono. (2014). *Metode Penelitian Pendidikan Pendekatan Kuantitatif, Kualitatif Dan R&D*. Bandung: Alfabeta.
- Sugiyono. (2017). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung: Alfabeta.
- Taurif, M., Otok, B. W., & Latra, I.N. (2014). *Estimation of Generalized Method of Moment in Logistic Regression Model*. Prosiding Seminar Nasional Matematika. Universitas Jember, Jember.
- Terjesen, Siri., Eduardo B. C., & Paulo M. F. (2015). Does the Presence of Independent and Female Directors Impact Firm Performance? A Multi Country Study of Board Diversity. *Journal of Management & Governance*. Vol.20 No.3.
- Tim Studi Volatilitas Pasar Modal Indonesia dan Perekonomian Dunia. (2011). *Volatilitas Pasar Modal Indonesia dan Perekonomian Dunia*. Kementerian

- Keuangan Republik Indonesia Badan Pengawas Pasar Modal dan Lembaga Keuangan.
- Undang-Undang No 25 Tahun 2007
- Undang-Undang No 40 Tahun 2007
- Untung, Budi. 2014. *CSR Dalam Dunia Bisnis*. Yogyakarta: Andi.
- Usman, M., Muhammad U.F., Junrui Z., Muhammad A.M.M & Muhammad K.K. (2018). *Female directors and the cost of debt: Does gender diversity in the boardroom matter to lenders?. Managerial Auditing Journal*, Accepted, DOI: 10.1108/MAJ-04-2018-1863.
- Utami, Sri, & Sawitri Dwi Prastiti. (2011). Pengaruh Karakteristik Perusahaan Terhadap Social Disclosure. *Jurnal Ekonomi Bisnis*, Volume 16, No.1, Hal. 63-69.
- WBCSD. 2002. Corporate Social Responsibility. *The WBCSD's Journey*.
- Wulandari, A. P., & Nawangsih, E. (2016). Perbedaan Intensi Berwirausaha pada Mahasiswa Fakultas Psikologi Universitas Kristen Satya Wacana Ditinjau dari Jenis Kelamin. *Jurnal Prosiding Psikologi*, Vol. 2, No. 1. Universitas Islam. Bandung.
- Yudha Atmoko , F. Defung & Irsan Tricahyadinata. (2017). Pengaruh return on assets, debt to equity ratio, dan firm size terhadap dividend payout ratio. *KINERJA*. Volume 14 (2) 2017, 103-109.
- zhang, Jin. (2016). "Does Corporate Social Responsibility Affect Financial Performance of Listed Manufacturing Firms in Germany?". University of Twente: Faculty of Behavioural, Management and Social sciences.

