

## DAFTAR PUSTAKA

- Adhikari, A., Derashid, C., & Zhang, H. (2006). Public policy , political connections , and effective tax rates : Longitudinal evidence from Malaysia. *Journal of Accounting and Public Policy*, 25(5), 574–595. <https://doi.org/10.1016/j.jaccpubpol.2006.07.001>
- Ahdiat, A. (2020). ICW: Korupsi Paling Besar 2019 Terjadi di Sektor Pertambangan. *KBR*. [https://kbr.id/nasional/02-2020/icw\\_\\_korupsi\\_paling\\_besar\\_2019\\_terjadi\\_di\\_sektor\\_pertambangan/102332.html](https://kbr.id/nasional/02-2020/icw__korupsi_paling_besar_2019_terjadi_di_sektor_pertambangan/102332.html)
- Ali, M. (2019). DPR Berencana Panggil Akuntan Publik Jiwasraya. *Liputan6.Com*. <https://www.liputan6.com/news/read/4145204/dpr-berencana-panggil-akuntan-publik-jiwasraya>
- Arieza, U. (2019). BUMN di Era Jokowi: Tukang Utang dan Terjerat Korupsi. *CNN Indonesia*. <https://www.cnnindonesia.com/ekonomi/20191018072424-92-440565/bumn-di-era-jokowi-tukang-utang-dan-terjerat-korupsi>
- Barkemeyer, R., Preuss, L., & Lee, L. (2015). Corporate reporting on corruption: An international comparison. *Accounting Forum*, 39(4), 349–365. <https://doi.org/10.1016/j.accfor.2015.10.001>
- Blanc, R., Branco, M. C., & Patten, D. M. (2019). Cultural Secrecy and Anti-corruption Disclosure in Large Multinational Companies. *Australian Accounting Review*, 29(2), 438–448. <https://doi.org/10.1111/auar.12231>
- Branco, M. C., & Matos, D. (2016). The fight against corruption in Portugal: evidence from sustainability reports. *Journal of Financial Crime*, 23(1), 132–142. <https://doi.org/10.1108/JFC-05-2014-0027>
- Brigham, E. F., & Houston, J. F. (2011). *Dasar-Dasar Manajemen Keuangan* (Edisi 11). Salemba Empat.
- Budiardjo, M. (1989). *Dasar-Dasar Ilmu Politik*. Gramedia Pustaka Utama.
- Surat Kementerian Badan Usaha Milik Negara, S-17/S.MBU/02/2020 (2020).
- Choi, B. B., Lee, D., & Psaros, J. (2014). An analysis of Australian company carbon emission disclosures. *Pacific Accounting Review*, 25(1), 58–79. <https://doi.org/10.1108/01140581311318968>
- Dissanayake, T., Islam, M. A., & Dellaportas, S. (2012). *Corporate Disclosure on Combating Bribery: A Study of Two Global Companies in the*

*Telecommunication Industry.*

- Duho, K. C. T., Agyenim-Boateng, C., Asare, E. T., & Onumah, J. M. (2020). Convergence and determinants of anti-corruption disclosure among extractive firms in Africa. *Journal of Financial Crime*. <https://doi.org/10.1108/JFC-06-2020-0109>
- Faccio, M. (2006). Politically Connected Firms. *THE AMERICAN ECONOMIC REVIEW*, 96(1), 369–386.
- Firmansyah Maulana, L., & Alvionita, L. (2020). Baru 4 terungkap, daftar kasus korupsi BUMN masih panjang. *Lokadata*. <https://lokadata.id/artikel/baru-4-terungkap-daftar-kasus-korupsi-bumn-masih-panjang>
- Geiger, M. A., & Rama, D. V. (2006). Audit firm size and going-concern reporting accuracy. *Accounting Horizons*, 20(1), 1–17. <https://doi.org/10.2308/acch.2006.20.1.1>
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25 Edisi 9*. Badan Penerbit Universitas Diponegoro.
- Gujarati, D. (2003). *Ekonometrika Dasar, Alih Bahasa: Sumarno Zain*. Erlangga.
- Harjanto, K. (2018). Pengaruh Ukuran Perusahaan, Profitabilitas, Solvabilitas, dan Ukuran Kantor Akuntan Publik terhadap Audit Delay. *Jurnal ULTIMA Accounting*, 9(2), 33–49. <https://doi.org/10.31937/akuntansi.v9i2.728>
- Hartomo, O. D., & Silvia, B. M. (2019). Antecedent Pengungkapan Kebijakan Anti Korupsi Perusahaan di Bursa Efek Indonesia. *Jurnal Kajian Akuntansi*, 3(2), 196. <https://doi.org/10.33603/jka.v3i2.2919>
- Healy, P. M., & Serafeim, G. (2016). An analysis of firms' self-reported anticorruption efforts. *The Accounting Review*, 91(2), 489–511. <https://doi.org/10.2308/accr-51191>
- Instruksi Presiden Republik Indonesia, Nomor 10 (2016).
- Islam, M. A., Dissanayake, T., Dellaportas, S., & Haque, S. (2018). Anti-bribery disclosures: A response to networked governance. *Accounting Forum*, 42(1), 3–16. <https://doi.org/10.1016/j.accfor.2016.03.002>
- Jannah, M., & Adhariani, D. (2021). Determinants of Anti-Corruption Disclosure in State-Owned Enterprise in Indonesia. *Proceedings of the Asia-Pacific Research in Social Sciences and Humanities Universitas Indonesia Conference (APRISH 2019)*, 558(Aprish 2019), 412–417. <https://doi.org/10.2991/assehr.k.210531.053>

- Joseph, C., Gunawan, J., Sawani, Y., Rahmat, M., Avelind Noyem, J., & Darus, F. (2016). A comparative study of anti-corruption practice disclosure among Malaysian and Indonesian Corporate Social Responsibility (CSR) best practice companies. *Journal of Cleaner Production*, 112, 2896–2906. <https://doi.org/10.1016/j.jclepro.2015.10.091>
- Junaidi, & Hartono, J. (2015). Non-Financial Factors In The Going-Concern Opinion. *Jurnal Ekonomi & Bisnis Indonesia*, 25(3), 369–378. <https://doi.org/10.22146/jieb.6290>
- Karim, N. K., Animah, & Sasanti, E. E. (2016). PENGUNGKAPAN ANTI KORUPSI DAN KINERJA KEUANGAN PERUSAHAAN: STUDI KASUS PERUSAHAAN TERDAFTAR DI INDEKS SRI KEHATI. *Jurnal Riset Akuntansi AKSIOMA*, 15(2), 28–52. <https://doi.org/https://doi.org/10.29303/aksioma.v15i2.5>
- Kartin, A. P. (2018). Kerangka Pemberantasan Korupsi Di Usa Dan Dampaknya. *Jurnal Ekonomi, Manajemen, Akuntansi Dan Perpajakan*, 1(1), 110–128. <https://doi.org/10.24167/jemap.v1i1.1587>
- Surat Edaran Nomor 032/SEJOK.04/2015 tentang Pedoman Tata Kelola Perusahaan, 032/SEJOK.04/2015 (2015).
- Khasanah, P. D. A. N., & Kusuma, I. W. (2020). ANTI-CORRUPTION DISCLOSURE AND EARNINGS MANAGEMENT : A CASE STUDY OF THE INDONESIAN. *Jurnal Akuntansi Dan Keuangan Indonesia*, 17(1), 102–117.
- Kieso, D. E., Weygandt, J. J., & Warfield, T. D. (2018). *Intermediate Accounting IFRS Edition* (Edisi 3). Wiley.
- Leuz, C., & Oberholzer-gee, F. (2006). Political relationships , global financing , and corporate transparency : Evidence from Indonesia. *Journal of Financial Economics*, 81(2), 411–439. <https://doi.org/10.1016/j.jfineco.2005.06.006>
- Mashabi, S. (2020, September). ICW: Ada 169 Kasus Korupsi Sepanjang Semester I 2020. *Kompas*. <https://nasional.kompas.com/read/2020/09/29/16112851/icw-ada-169-kasus-korupsi-sepanjang-semester-i-2020>
- Mia, P., & Mamun, A.-A.-. (2011). Corporate Social Disclosure during the Global Financial Crisis. *International Journal of Economics and Finance*, 3(6), 174–187. <https://doi.org/10.5539/ijef.v3n6p174>
- Novari, P. M., & Lestari, P. V. (2016). PENGARUH UKURAN PERUSAHAAN, LEVERAGE, DAN PROFITABILITAS TERHADAP NILAI

PERUSAHAAN PADA SEKTOR PROPERTI DAN REAL ESTATE. *E-Jurnal Manajemen Unud*, 5(9), 5671–5694.

Parmar, B. L., Freeman, R. E., Harrison, J. S., Wicks, A. C., Purnell, L., & de Colle, S. (2010). Stakeholder theory: The state of the art. *Academy of Management Annals*, 4(1), 403–445. <https://doi.org/10.1080/19416520.2010.495581>

Putra, Y. H. S. (2010). Praktik Kecurangan Akuntansi Dalam Perusahaan. *El Muhasaba Jurnal Akuntansi*, 1(1), 1–14. <https://doi.org/10.18860/em.v1i1.1878>

Rezha, Y. (2020). Konflik Kepentingan, Korupsi, dan Integritas Pelayanan Publik. *Detik News*. <https://news.detik.com/kolom/d-4992707/konflik-kepentingan-korupsi-dan-integritas-pelayanan-publik>

Rizqia, D. A., Aisjah, S., & Sumiati. (2013). Effect of Managerial Ownership , Financial Leverage , Profitability , Firm Size , and Investment Opportunity on Dividend Policy and Firm Value. *Journal of Finance and Accounting*, 4(11), 120–131.

Roberts, R. W. (1992). Determinants of corporate social responsibility disclosure: An application of stakeholder theory. *Accounting, Organizations and Society*, 17(6), 595–612. [https://doi.org/10.1016/0361-3682\(92\)90015-K](https://doi.org/10.1016/0361-3682(92)90015-K)

Sandi, F. (2020). Pengusaha: BUMN Mudah Dapat Triliunan, Swasta Survive Sendiri. *CNBC Indonesia*. <https://www.cnbcindonesia.com/news/20200624112852-4-167615/pengusaha-bumn-mudah-dapat-triliunan-swasta-survive-sendiri>

Sequeira, S., & Djankov, S. (2014). Corruption and firm behavior : Evidence from African ports. *Journal of International Economics*, 94(2), 277–294. <https://doi.org/10.1016/j.jinteco.2014.08.010>

Sihombing, P. R., Suryadiningrat, S., Sunarjo, D. A., & Yuda, Y. P. A. C. (2023). Identifikasi Data Outlier (Pencilan) dan Kenormalan Data Pada Data Univariat serta Alternatif Penyelesaiannya. *Jurnal Ekonomi Dan Statistik Indonesia*, 2(3), 307–316. <https://doi.org/10.11594/jesi.02.03.07>

Sugiyono. (2018). *Metode Penelitian Kuantitatif*. Alfabeta.

Ulum, I. (2017). *INTELLECTUAL CAPITAL: Model Pengukuran, Framework Pengungkapan & Kinerja Organisasi*. UMM Press.

Umar, H. (2012). PENGAWASAN UNTUK PEMBERANTASAN KORUPSI. *Jurnal Akuntansi & Auditing*, 8(2), 109–122.

<https://doi.org/10.14710/jaa.8.2.109-122>

UU No. 40 Tahun 2007 tentang Perseroan Terbatas, 40 (2007).

UU No.5 Tahun 2011 tentang Akuntan Publik, 5 (2011).

Utami, E. (2015). Inilah 10 Profesi yang Terbanyak Melakukan Korupsi di Indonesia. *Suara.Com*.

<https://www.suara.com/news/2015/09/29/112100/inilah-10-profesi-yang-terbanyak-melakukan-korupsi-di-indonesia>

Wang, Y., & You, J. (2012). China Economic Review Corruption and firm growth : Evidence from China. *China Economic Review*, 23(2), 415–433. <https://doi.org/10.1016/j.chieco.2012.03.003>

Yin, H., & Zhang, R. (2019a). Determinants of Corporate Anti-Corruption Practice Disclosure : Evidence from Chinese Firms. *International Journal of Industrial Distribution & Business*, 10(3), 7–16. <https://doi.org/10.13106/ijidb.2019.vol10.no3.7>.

Yin, H., & Zhang, R. (2019b). The nature of controlling shareholders, political background and corporate anti-corruption practice disclosure. *Journal of Asian Finance, Economics and Business*, 6(1), 47–58. <https://doi.org/10.13106/jafeb.2019.vol6.no1.47>

