

DAFTAR PUSTAKA

- Antonio Salvi, Filippo Vitolla, Nicola Raimo, Michele Rubino and Felice Petruzzella, 2020 Does intellectual capital disclosure affect the cost of equity capital? An empirical analysis in the integrated reporting context .
- Bernini,Francesca and Roberto Verona (2019) Ownership structure and the cost of equity in the European context The mediating effect of earnings management .
- Bhandari, A. & Javakhadze, D. (2017). Corporate social responsibility and capital allocation efficiency. *Journal of Corporate Finance*, 43, 354-377.
- Dakhlaoui, M. and Gana, M.R. (2020), “Ownership structure and cost of equity capital: Tunisian evidence”, *International Journal of Business Governance and Ethics*, Vol. 14 No. 1, pp. 96-121.
- David M. Power 2018 The impact of corporate social and environmental practices on the cost of equity capital: UK evidence.
- Devano.Sony,Nurul Intan Okci Pratiwi , Tettet Fitrijanti The Effect of Information Asymmetry, Business Diversification on the Cost of Equity Capital with Managerial Ownership as a Moderating Variable.
- Faysal,Saad., Mahdi Salehi and Mahdi Moradi (2020).The impact of ownership structure on the cost of equity in emerging markets .financial performance: a competitive-action perspective”, *Journal of Management*, Vol. 44 No. 3,pp. 1097-1118.
- Firmansyah, Amrie. 2020. “The value relevance of corporate disclosures: social responsibility, *Intellectual capital*, corporate governance.” (April): 61–71.
- Ghosh, J., Ganguly, S., Mondal, D., Pandey, P., Dabkara, D., & Biswas, B.(2020). Perspective of oncology patients during COVID-19 pandemic: AProspective Observational Study From India. *JCO Global Oncology*, 6, 844–851.
- Li, Shaofang & Chao Liu (2018)Quality of Corporate Social Responsibility Disclosure and Cost of Equity Capital: Lessons from China.
- Jansen, Joëla M. A. 2017, The effect of corporate social responsibility on the cost of equity from a legal origin and cultural perspective. University of Groningen and Uppsala University.

Khan, M.Y. (2016), "Corporate governance and cost of capital: evidence from Pakistani listed firms", Doctoral dissertation, University of Glasgow.

Kim, K.H., Kim, M. and Qian, C. (2018), "Effects of corporate social responsibility on corporate

Lin, Fengyi b, *, Teng-Shih Wang c, Chia-Ming Wu (2019). Does corporate social responsibility affect cost of capital in China? Chin-Chen Yeh a.

M'Zali, Bouchra (2019) Does corporate social responsibility affect the cost of equity in controversial industry sectors?

Matthiesen, M. L., & Salzmann, A. J. (2017). Corporate social responsibility and firms' cost of equity: How does culture matter? Cross Cultural & Strategic Management, 24(1), 105e124

Mohd Uzairi Ahmad Hajazi. 2017. Corporate Social Responsibility Disclosure and Cost of Equity Capital in Industrial Product Industry. Journal of Humanities, Language, Culture and Business (HLCB) Vol. 1: no. 2 (2017) page 168-180 | www.icoahlcb.com |eISSN : 01268147|.

Nicola Raimo and Elbano de Nuccio Felice Petruzzella and Filippo Vitolla , 2020 Non-financial information and cost of equity capital: an empirical analysis in the food and beverage industry .

Sukarti ,Titiek Suwarti 2018, Pengaruh Pengungkapan Csr, Asimetri Informasi, Ukuran Perusahaan, Dan Kepemilikan Institusional Terhadap Cost Of Equity Capital.

Razali, Mohd Waliuddin, Mohd. Wong Yik Fui, Shazali Shaharuddin, Akmal Hisham Tak, dan Riris Arista Rianingtyas , 2016 Pengaruh Pengungkapan CSR, Manajemen Laba dan Asimetri Informasi terhadap Cost of Equity Capital dengan Kualitas Audit sebagai Variabel Moderating pada Perusahaan yang Terdaftar di Indeks LQ-45 Tahun 2010-2015.(ISSN 2460-0784).

Rizal, I.A., & Sabrina, N. (2019). Pengaruh Siklus Hidup Perusahaan dalam Memoderasi Hubungan Manajemen Laba dan Cost of Equity Capital (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2013-2017). Jurnal Eksplorasi Akuntansi, 1(3), Seri B, 1013-1032.ISSN : 2656-3649 (Online).

Vain, Afrizal, Yudi 2020. The Effect Of Corporate Social Responsibility, Institutional Ownership And Asymmetry Information on Cost Of Equity Capital With Equity Book Value As Moderated Variable (Study On Non-Financial Institution Companies In Lq-45 Index In 2015 - 2018) E-Issn 2460-6235 P-Issn 2715-5722.

Vitolla, F., Salvi, A., Raimo, N., Petruzzella, F. and Rubino, M. (2020a), “The impact on the cost of equity capital in the effects of integrated reporting quality”, Business Strategy and the Environment, Vol. 29 No. 2, pp. 519-529.

Zhang ,Aojie & Bo Chen a (2021) *How does corporate social responsibility affect the cost of equity capital through operating risk?

