

Daftar Pustaka

- Abdi, H., Kacem, H., & Omri, M. A. B. (2018). Determinants of Web-based disclosure in the Middle East. *Journal of Financial Reporting and Accounting*, 16(3), 464–489. <https://doi.org/10.1108/JFRA-11-2016-0093>
- Abdillah, M. R. (2015). Pengaruh Karakteristik Dewan Komisaris Terhadap Pengungkapan Internet Financial Reporting (IFR). *Dinamika Ekonomi Jurnal Ekonomi Dan Bisnis*, 8(1), 53–70.
- Ahmed, A. H., Burton, B. M., & Dunne, T. M. (2017). The determinants of corporate internet reporting in Egypt: an exploratory analysis. *Journal of Accounting in Emerging Economies*, 7(1), 35–60. <https://doi.org/10.1108/jaee-04-2015-0024>
- Ahmed, A. H., Mardini, G. H., Burton, B. M., & Dunne, T. M. (2018). Is internet reporting useful? Evidence from Egypt. *Journal of Applied Accounting Research*, 19(4), 574–591. <https://doi.org/10.1108/JAAR-03-2017-0042>
- Aisyah, M. S., & Astuti, C. D. (2019). *Pengaruh umur perusahaan, rasio solvabilitas, dan mekanisme corporate governance terhadap internet financial reporting pada perusahaan sektor manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2017*. http://repository.trisakti.ac.id/usaktiana/index.php/home/detail/detail_koleksi/2/SKR/2017/000000000000000016147/0#
- Ajinkya, B. B., & Gift, M. J. (1984). Corporate Managers' Earnings Forecasts and Symmetrical Adjustments of Market Expectations. *Journal of Accounting Research*, 22(2), 425. <https://doi.org/10.2307/2490657>
- Ajinkya, B., Bhojraj, S., & Sengupta, P. (2005). The association between outside directors, institutional investors and the properties of management earnings forecasts. *Journal of Accounting Research*, 43(3), 343–376. <https://doi.org/10.1111/j.1475-679x.2005.00174.x>
- Al-Moghaiwli, M. H. (2009). A survey of Internet Financial Reporting in Qatar. *Journal of Economic and Administrative Sciences*, 25(1), 1–20.
- Al-Sartawi, A. M., & Reyad, S. (2018). Signaling theory and the determinants of online financial disclosure. *Journal of Economic and Administrative Sciences*, 34(3), 237–247. <https://doi.org/10.1108/jeas-10-2017-0103>
- Ali Khan, M. N. A., & Ismail, N. A. (2012). *The use of disclosure indices in internet financial reporting research*. 5(2), 157–173.
- Alsartawi, A. M. (2018). Online financial disclosure and firms' performance. *World Journal of Entrepreneurship, Management and Sustainable Development*, 14(2), 178–190. <https://doi.org/10.1108/wjemsd-11-2017-0082>
- Ashbaugh, H., Johnstone, K. M., & Warfield, T. D. (1999). Corporate reporting on the internet. *Accounting Horizons*, 13(3), 241–257.

<https://doi.org/10.2308/acch.1999.13.3.241>

- Basuony, M. A. K., Mohamed, E. K. A., Elragal, A., & Hussainey, K. (2020). Big data analytics of corporate internet disclosures. *Accounting Research Journal*. <https://doi.org/10.1108/ARJ-09-2019-0165>
- Basyaib, F. (2007). *Keuangan Perusahaan*. Kencana.
<https://opac.perpusnas.go.id/DetailOpac.aspx?id=475375>
- Bogdan, V., & Nicoleta, P. D. (2009). *Voluntary Internet financial reporting and disclosure - a new challenge for romanian companies*. May.
- Bühner, T., Bünger, K., & Kaserer, C. (2003). Financial Reporting on the Internet by Swiss Companies: An Empirical Investigation. *Die Unternehmung*, 57(3), 201–215.
- Chen, Y., & Xie, J. (2008). Online consumer review: Word-of-mouth as a new element of marketing communication mix. *Management Science*, 54(3), 477–491. <https://doi.org/10.1287/mnsc.1070.0810>
- Clarkson, P. M., Kao, J. L., & Richardson, G. D. (1999). Evidence That Management Discussion and Analysis (MD&A) is a Part of a Firm's Overall Disclosure Package. *Contemporary Accounting Research*, 16(1), 111–134.
<https://doi.org/10.1111/j.1911-3846.1999.tb00576.x>
- Cormier, D., Ledoux, M. J., & Magnan, M. (2009). The use of Web sites as a disclosure platform for corporate performance. *International Journal of Accounting Information Systems*, 10(1), 1–24.
<https://doi.org/10.1016/j.accinf.2008.04.002>
- Deloitte. (2012). *The leadership premium. How companies win the confidence of investors*. March, 18.
- Dolinšek, T., & Lutar-Skerbinjek, A. (2018). Voluntary disclosure of financial information on the internet by large companies in Slovenia. *Kybernetes*, 47(3), 458–473. <https://doi.org/10.1108/K-08-2016-0220>
- Douglas W. Arner, Janos Barberis, R. P. B. (2008). Restatement Disclosures and Management Earnings Forecasts. *Grou*, 23529(2), 1–45.
- Fikrisani, M. (2015). Analisis Faktor Faktor Yang Mempengaruhi Tingkat Pengungkapan Internet Corporate Reporting. *Diponegoro Journal of Accounting*, 4(3), 189–198.
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25* (A. Tejokusumo (ed.); 9th ed.). Badan Penerbit Universitas Diponegoro.
- Grinblatt, M., & Hwang, C. Y. (1989). American Finance Association Signalling and the Pricing of New Issues Author (s): Mark Grinblatt and Chuan Yang Hwang Source : The Journal of Finance , Vol . 44 , No . 2 (Jun ., 1989), pp . 393-420 Published by : Wiley for the American Finance Associa. *The Journal of Finance*, 44(2), 393–420.

- <https://doi.org/https://doi.org/10.2307/2328596>
- Hassan, S., Jaffar, N., Johl, S. K., & Zain, M. M. (1999). Financial Reporting on The Internet By Malaysian Companies: Perceptions And Practices. *Asia-Pacific Journal of Accounting*, 6(2), 299–319.
<https://doi.org/10.1080/10293574.1999.10510567>
- Healy, P. M., & Palepu, K. G. (2001). Information asymmetry, corporate disclosure, and the capital markets: A review of the empirical disclosure literature. *Journal of Accounting and Economics*, 31(1–3), 405–440.
[https://doi.org/10.1016/S0165-4101\(01\)00018-0](https://doi.org/10.1016/S0165-4101(01)00018-0)
- Hutton, A. P. (2005). Determinants of Managerial Earnings Guidance Prior to Regulation Fair Disclosure and Bias in Analysts' Earnings Forecasts. *Contemporary Accounting Research*, 22(4), 867–914.
<https://doi.org/10.1506/6qur-cr5m-aqqx-kx1a>
- Irawan, aditya wicaksono, Yusufianto, A., Agustina, D., & Dean, R. (2020). Laporan Survei Internet APJII 2019 – 2020. *Asosiasi Penyelenggara Jasa Internet Indonesia*, 2020, 1–146. <https://apjii.or.id/survei>
- Jensen, M. C., & Meckling, W. H. (1976). THEORY OF THE FIRM: MANAGERIAL BEHAVIOR, AGENCY COSTS AND OWNERSHIP STRUCTURE Michael. *Journal of Financial Economics*, 3, 305–360.
- Jumingan. (2014). *Analisis Laporan Keuangan*. Bumi Aksara.
- Kelton, A. S., & Yang, Y. wen. (2008). The impact of corporate governance on Internet financial reporting. *Journal of Accounting and Public Policy*, 27(1), 62–87. <https://doi.org/10.1016/j.jacppubpol.2007.11.001>
- Khoufi, W., & Khrifech, D. (2018). Country- specific characteristics influencing Websites based information disclosure practices. *Journal of Accounting and Management Information Systems*, 17(3), 374–405.
<https://doi.org/10.24818/jamis.2018.03004>
- Lang, M., & Lundholm, R. (1993). Cross-Sectional Determinants of Analyst Ratings of Corporate Disclosures. *Journal of Accounting Research*, 31(2), 246. <https://doi.org/10.2307/2491273>
- Lodhia, S. K. (2010). Research methods for analysing world wide web sustainability communication. *Social and Environmental Accountability Journal*, 30(1), 26–36. <https://doi.org/10.1080/0969160X.2010.9651819>
- Lymer, A., Debreceny, R., Gray, G. L., & Rahman, A. (1999). Business Reporting On The Internet. *Business*, 1–102. <http://www.iasc.org.uk>
- Marston, C., & Polei, A. (2004). Corporate reporting on the Internet by German companies. *International Journal of Accounting Information Systems*, 5(3), 285–311. <https://doi.org/10.1016/j.accinf.2004.02.009>
- Mendes-Da-Silva, W., & Christensen, T. E. (2011). Determinants of Voluntary

- Disclosure of Financial Information On the Internet by Brazilian Firms.
SSRN Electronic Journal, August. <https://doi.org/10.2139/ssrn.638082>
- Mokhtar, E. S. (2017). Internet financial reporting determinants: a meta-analytic review. *Journal of Financial Reporting and Accounting, 15*(1), 116–154. <https://doi.org/10.1108/JFRA-07-2016-0061>
- Munawir. (2014). *Analisa Laporan Keuangan* (4th ed.). Liberty Yogyakarta.
- Omran, Mohammed A. Ramdhony, D. (2016). DETERMINANTS OF INTERNET FINANCIAL REPORTING IN AFRICAN MARKETS: THE CASE OF MAURITIUS. *The Journal of Developing Areas, 50*(4), 1–18. https://www.jstor.org/stable/10.2307/26415513?seq=1&cid=pdf-reference#references_tab_contents
- Oyelere, P., & Kuruppu, N. (2012). Voluntary internet financial reporting practices of listed companies in the United Arab Emirates. *Journal of Applied Accounting Research, 13*(3), 298–315. <https://doi.org/10.1108/09675421211281353>
- Payroll Heaven. (2021). *PayrollHeaven*. <https://payrollheaven.com/define/analyst-coverage/>
- Puspa, A. M., Sulistiyo, H., & Sam’ani. (2021). Pengaruh Dewan Komisaris Independen Dan Kepemilikan Pihak Luar Terhadap Internet Fianacial Reporting dengan profitabilitas sebagai Variabel Intervening Pada Perusahaan Manufaktur Yang terdaftar di Bursa Efek Indonesia. *Jurnal Ekonomi, Manajemen Dan Akuntansi, 2*(1), 35–44. <http://jema.unw.ac.id/index.php/jema/article/view/52/18>
- Puspitaningrum, D., & Atmini, S. (2012). Corporate governance mechanism and the level of internet financial reporting : Evidence from Indonesian companies. *2nd Annual International Conference on Accounting and Finance (AF 2012) and Qualitative and Quantitative Economics Research (QQE 2012), 2*, 157–166. [https://doi.org/10.1016/S2212-5671\(12\)00075-5](https://doi.org/10.1016/S2212-5671(12)00075-5)
- Riyadi, S. S., & Meiranto, W. (2014). Analisis Faktor-Faktor Yang Mempengaruhi Kualitas Pelaporan Bisnis Melaui Internet (Internet Business Reporting) Pada Website Perusahaan Yang Terdaftar Di Bursa Efek Indonesia. *Diponegoro Journal of Accounting, 0*(0), 112–122.
- Riyanto, B. (2013). *Dasar-Dasar Pembelanjaan Perusahaan*. BPFE, Yogyakarta. (4th ed.). BPFE.
- Sakina, W. (2019). *Pengaruh Corporate Governance dan Umur Listing terhadap Ketepatan Waktu Corporate Internet Reporting*. <http://repo.darmajaya.ac.id/id/eprint/2024>
- Sandhu, A., & Singh, B. (2019). Board composition and corporate reporting on internet: Indian evidence. *Journal of Financial Reporting and Accounting, 17*(2), 292–319. <https://doi.org/10.1108/JFRA-05-2017-0031>

- Sofiana, M., & Kusumadewi, K. A. (2021). ANALISIS PENGARUH KARAKTERISTIK PERUSAHAAN TERHADAP PENGUNGKAPAN SUKARELA INTERNET FINANCIAL REPORTING Pada Perusahaan yang Terdaftar Di Bursa Efek Indonesia pada tahun 2019. *Diponegoro Journal of Accounting*, 10(2), 1–14. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Spence, M. (1973). Job Market Signaling. *The Quarterly Journal of Economics*, 87(3), 355–374.
- Uyar, A. (2012). Determinants of corporate reporting on the internet An analysis of companies listed on the Istanbul. *Managerial Auditing Journal*, 27(1), 87–104. <https://doi.org/10.1108/02686901211186117>
- Verawaty, Jaya, A. K., & Suzanna, S. (2018). Determinan Ketepatan Waktu Corporate Internet Reporting Perusahaan Manufaktur Yang Terdaftar. *Semhavok*, 92–101.
- Watson, A., Shrives, P., & Marston, C. (2002). Voluntary disclosure of accounting ratios in the UK. *British Accounting Review*, 34(4), 289–313. <https://doi.org/10.1006/bare.2002.0213>
- Watts, R. L., & Zimmerman, J. L. (1978). Towards a Positive Theory of the Determination of Accounting Standards Towards a Positive Theory of the Determination of Accounting. *Source: The Accounting Review THE ACCOUNTING REVIEW*, 53(I), 112–134. <http://www.jstor.org/stable/245729%0Ahttp://about.jstor.org/terms>
- We Are Social, & HootSuite. (2021). Digital 2021. *Global Digital Insights*, 103.
- Xiang, Y., & Birt, J. L. (2020). Internet reporting, social media strategy and firm characteristics – an Australian study. *Accounting Research Journal*, 34(1), 43–75. <https://doi.org/10.1108/ARJ-09-2018-0154>
- Xiao, J. Z., Yang, H., & Chow, C. W. (2004). The determinants and characteristics of voluntary Internet-based disclosures by listed Chinese companies. *Journal of Accounting and Public Policy*, 23(3), 191–225. <https://doi.org/10.1016/j.jaccpubpol.2004.04.002>