

## DAFTAR PUSTAKA

- Alfaiz. 2013. “Pengaruh karakteristik dan Tata Kelola Perusahaan terhadap Tingkat Pengungkapan Informasi Keuangan dan Nonkeuangan melalui website perusahaan di Indonesia”. Skripsi Program S1 Sarjana Akuntansi Universitas Diponegoro. (<http://eprints.undip.ac.id>), diakses 29 september 2015.
- Ali, S dan J. Hartono, 2003. “Pengaruh Pemilihan Metode Akuntansi terhadap Tingkat Underpricing Saham Perdana”. *Jurnal Riset Akuntansi Indonesia vol.6*, (2003), pp. 41-51.
- Aly, D., Simon, J., dan Hussainey, K. 2010. “Determinants of Corporate Internet Reporting: Evidence from Egypt”. *Managerial Auditing Journal*, 25(2): 182-202.
- Asbaugh, H., K. Johnstone and T. Warfield, 1999. “Corporate Reporting on The Internet”. *Accounting Horizons* 13, pp. 241-157.
- Chan, W.K. and Wickramasinghe, N. 2006. “Using the internet for financial disclosures: the Australian experience”. *International Journal of Electronic Finance*, Vol. 1 No. 1, pp. 118-50.
- Craven, B.M. and Marston, C.L. 1999. “Financial reporting on the internet by leading UK companies”. *The European Accounting Review*, Vol. 8 No. 2, pp. 321-33.
- Davey, H. and Homkajohn, K. 2004. “Corporate internet reporting: an Asian example”, *Problems and Perspectives in Management*, Vol. 2, pp. 211-27.
- Debreceeny, R., G.L. Gray and A. Rahman, 2002. “The Determinants of Internet Financial Reporting”. *Journal of Accounting and Public Policy* 21, pp. 371-394.
- Eisenhardt, K.M. 1989. Agency Theory: An Assesment and Review, Academy of Management Review. Vol. 14. No. 1: 57-74.
- Fisher, Richard., Oyelere, Peter., and Laswad, Fauzi. 2004. “Corporate Reporting On The Internet Audit Issues And Content Analysis Of Practices”. *Managerial Auditing Journal*, Vol. 19 No. 3, pp. 412-439.
- Ghozali, I. dan M. Mansur, 2002. “Analisis Faktor-Faktor yang Mempengaruhi Tingkat Underpriced Di Bursa Efek Jakarta”. *Jurnal Bisnis dan Akuntansi* Vol.4, April (2002), pp. 74-88.
- Ghozali, Imam. 2006. *Aplikasi Analilis Multivariate* dengan program SPSS. Semarang: Badan Penerbit Universitas Diponegoro.

- Hamid, F.Z.A. 2005. "Malaysian companies use of the internet for investor relations", *Corporate Governance*, Vol. 5 No. 1, pp. 5-14.
- Ismail, Tariq H. 2002. "An Empirical Investigation of Factors Influencing Voluntary Disclosure of Financial Information on the Internet on GCG Countries". (<http://www.ssrn.com>), diakses 28 Oktober 2015.
- Jensen, M., Meckling, W. 1976. *Theory of the firm: managerial behavior, agency costs, and ownership structure*. *Journal of Financial Economics*, 3, 305-360.
- Priyatno, Duwi. 2009. *Belajar Mudah Internet*. Jakarta: Mediakom
- Jogiyanto. 2000. *Teori Portofolio dan Analisis Investasi*. Yogyakarta: BPFE
- Lestari, H. S., dan Chariri, A. 2012. "Analisis Faktor-Faktor yang Mempengaruhi Pelaporan Keuangan Melalui Internet (Internet Financial Reporting) dalam Website Perusahaan". (<http://eprints.undip.ac.id>), diakses 27 september 2015.
- Lodhia, S.K., Allam, A. and Lymer, A. 2004. "Corporate reporting on the internet in Australia: an exploratory study". *Australian Accounting Review*, Vol. 14 No. 3, pp. 64-71.
- Marston, C. 2003. "Financial Reporting on the Internet by Leading Japanese Companies". *Corporate Communications: An International Journal*, 8(1): 23-24.
- Oyelere, P., F. Laswad and R. Fisher, 2003. "Determinants of Internet Financial Reporting by New Zealand Companies". *Journal of International Financial Management and Accounting* 14, (2003), pp. 26-62.
- Pirchegger, B. and Wagenhofer, A. 1999. "Financial information on the internet: a survey of the homepages of Australian companies". *European Accounting Review*, Vol. 8 No. 2, pp. 383-95.
- Prayogi. 2003. "Pengaruh Karakteristik Perusahaan terhadap Luas Pengungkapan Sukarela Laporan Keuangan Tahunan Perusahaan yang Terdaftar di Bursa Efek Jakarta". Tesis Program S2 Magister Akuntansi Universitas Diponegoro. Tidak Dipublikasikan.
- Raffournier, B. 1995. "The determinants of voluntary financial disclosure by Swiss listed companies". *European Accounting Review*, Vol. 4 No. 2, pp. 261-80.
- Rezaee, Z., 2003. "Causes, Consequences, and Deterrence of Financial Statement Fraud". *Critical Perspective on Accounting*, pp.1-22.
- Ross, S. A., Westerfield, R. W., dan Jordan, B. D. 2009. *Pengantar Keuangan Perusahaan*. Jakarta: Salemba Empat.

- Sharpe, William F, Gordon J. Alexander dan Jeffrey V, Bailey. 1997. *Investasi*. Alih Bahasa Henry Njooliangtik dan Agustiono. Edisi ke-5 (Edisi Bahasa Indonesia), Jilid 2. Jakarta : Prenhalindo.
- Watson, A., Shrives, P. and Marston, C. 2002. "Voluntary disclosure of accounting ratios in the UK", *British Accounting Review*, Vol. 34 No. 4, pp. 289-313.
- Willis, M., Tesnière, B. and Jones, A. 2003. "Corporate communications for the 21st century", a white paper discussing the impact of internet technologies on business reporting, (<http://www.pwcglobal.com/xbri>), diakses 27 September 2015.
- Xiao, J. Z., H. Yang and C. W. Chow, 2004. "The Determinants and Characteristics of Voluntary Internet Based Disclosures by Listed Chinese Companies". *Journal of Accounting and Public Policy* 23, pp. 191-225.

[www.idx.co.id](http://www.idx.co.id)