

DAFTAR PUSTAKA

- Akhtaruddin, M. (2005). Corporate mandatory disclosure practices in Bangladesh. *The International Journal of Accounting and Economics* 31, Vol. 40 No. 4, pp. 399-422.
- Aljifri, K. (2008). Annual report disclosure in a developing country: the case of the UAE. *Advances in Accounting, incorporating Advances in International Accounting*, Vol. 24 No. 1, pp. 93-100.
- Aly, D., Simon, J., dan Hussainey, K. (2010). Determinants of Corporate Internet Reporting: Evidence from Egypt. *Managerial Auditing Journal*, Vol. 25 No. 2, pp. 182-202.
- Ashbaugh, H., Johnstone, K. M., dan Warfield, T. D. (1999). Corporate Reporting on the Internet. *American Accounting Association Accounting Horizons*, Vol. 13 No. 3, pp. 241-257.
- Basuony, M. A. K., dan Mohamed, E. K. A. (2014). Determinants of Internet Financial Disclosure in GCC Countries. *Asian Journal of Finance dan Accounting ISSN 1946-052X*, Vol. 6, No. 1.
- Boubaker, S., Lakhali, F., dan Nekhili, M. (2012). The Determinants of Web-based Corporate Reporting in France. *Managerial Auditing Journal*, Vol. 27 No. 2, 2012, pp. 126-155.
- Bujaki, dan McConomy. (2002). Corporate governance: Factors Influencing Voluntary Disclosure by Publicly Traded Canadian Firms. *Canadian Accounting Perspectives* 1, pp 105-139.
- Burrus, D. (1997). Designing your future. *Journal of Lending and Credit Risk Management* 80, 37-39.
- Bursa Efek Indonesia (BEI). Fact Book 2013. (2013). Retrieved from <http://www.idx.co.id/id-id/beranda/publikasi/factbook.aspx>
- Capriotti, P., dan Moreno, A. (2007). Communicating Corporate Responsibility Through Corporate Web Sites in Spain. *Corporate Communications: An International Journal*, Vol. 12 No. 3, pp. 221-237.
- Corporate Governance Perception Index (CGPI) 2012 Good Corporate Governance (GCG) dalam perspektif Pengetahuan. (2012). (diakses pada tanggal 22 Oktober 2014). www.iicg.org

- Craven, B. M., dan Marston, C. L. (1999). Financial reporting on the internet by leading UK companies. *The European Accounting Review*, Vol. 8 No. 2, pp. 321-333.
- Dahlan, A. (Maret 2003). Disclosure dan Corporate Governance : Suatu Tinjauan Teoritis. *TEMA, Volume IV, Nomor 1*.
- Davis, C. E., Clements, C., dan Keuer, W. P. (2003). Web-based Reporting: A Vision for the Future. *Strategic Finance*, 45-49.
- Debreceeny, R., Gray, G. L., dan A. Rahman. (2002). The Determinants of Internet Financial Reporting. *Journal of Accounting dan Public Policy*, Vol. 21, pp. 371-394.
- Desoky, A. M., dan Mousa, G. A. (2012). Corporate Governance Practices: Transparency and Disclosure - Evidence from the Egyptian Exchange. *Journal of Accounting, Finance and Economics*, Vol. 2. No. 1. July 2012. Pp. 49 – 72.
- Divya, dan Garg, M. C. (2008). Web-Based Corporate Reporting Practices: A Survey. *The Icfai University Journal of Accounting Research*, Vol. VII, No. 3.
- Eisenhardt, K. M. (1989). Agency Theory : An Assessment and Review. *The Academy of Management Review*, Vol. 14 No. 1, pp. 57-74.
- Ettredge, M., Richardson, V. J., dan Scolz, S. (2001). The Presentation of Financial Information at Corporate Web Sites”. *International Journal of Accounting Information Systems*, Vol. 1 No. 2, pp. 149-168.
- Financial Accounting Standards Board (FASB). Statement of Financial Concept (SFAC) No. 1. (2000). www.fasb.org
- Gallhofer, S., dan Haslam, J. (2006). Online reporting: accounting in cybersociety. *Accounting, Auditing, and Accountability Journal*, Vol. 19 No. 5, pp. 625-630.
- Ghozali, Imam. (2011). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 19* (Edisi 5). Semarang: Badan Penerbit Universitas Diponegoro.
- Hair. (1998). *Multivariate Data Analysis*. Prentice Hall.
- Harahap, S. S. (2011). *Teori Akuntansi*. Jakarta: Raja Grafindo Persada.
- Hasanah, F., Yanto, H., dan Handayani, B. D. (2014). Model Pengembangan Good Corporate Governance dan Sustainability Report pada Perusahaan

yang Terdaftar di Bursa Efek Indonesia. *Fakultas Ekonomi, Universitas Negeri Semarang SNA 17 Mataram, Lombok Universitas Mataram 24-27 Sept 2014.*

- Healy, P. M., dan Palepu, K. G. (2001). Information Asymmetry, Corporate Disclosure, and the Capital Market: A Review of the Empirical Disclosure Literature. *Journal of Accounting and Economics* 31, 405-440.
- Hendriksen, E. S., & Breda, M. V. (Eds.). (2001). *Accounting Theory* (Fifth Edition): McGraw Hill International Edition Accounting Series.
- Hossain, M., dan Hammami, H. (2009). Voluntary disclosure in the annual reports of an emerging country: The case of Qatar. *Advances in Accounting, Incorporating Advances in International Accounting*, 25(2), 255-265.
- Internet World Stats. Internet World Stats Usage and Population Statistics. (2014). diakses tanggal 26 Desember 2014, www.internetworldstats.com
- Ismail, T. (2002). An Empirical Investigation of Factors Influencing Voluntary Disclosure of Financial Information on the Internet in the GCC Countries.
- Jensen, M. C., dan Meckling, W. H. (1976). Theory of the Firm : Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics* 3, pp 305-360.
- Jones, M. J., dan Xiao, J. Z. (2003). Internet Reporting: Current Trends and Trends by 2010. *Blackwell Publishing Ltd.*
- Kaplan, M. (1996). Market Voluntary Plans via the World Wide Web. *National Underwriter* 100, 8-9.
- Khadaroo, M. (2005). Business Reporting on the Internet in Malaysia and Singapore: A Comparative Study. *Corporate Communications: An International Journal*, Vol. 10 No. 1, pp. 58-68.
- Koreto, R. (1997). When the bottom line is online. *Journal of Accountancy* 183 (March): 63-66.
- Kusumawardani, A. (2011). Analisis Faktor-faktor yang Mempengaruhi Pelaporan Keuangan melalui Internet (*Internet Financial Reporting*) dalam Website Perusahaan.
- Kusumawati, D. N. (2006). Profitability and Corporate Governance Disclosure: An Indonesian Study. *Simposium Nasional Akuntansi-9 Padang, 23-26 Agustus, KINT14*, pp 119.

- Lestari, H. S., dan Chariri, A. (2010). Analisis Faktor-faktor yang Mempengaruhi Pelaporan Keuangan Melalui Internet (*Internet Financial Reporting*) dalam Website Perusahaan. *Fakultas Ekonomi Universitas Diponegoro*, halaman 1-27.
- Marston, C. (2003). Financial reporting on the internet by leading Japanese companies. *Corporate Communications: An International Journal*, Vol. 8 No. 1, pp 23-24.
- Marston, C., dan Polei, A. (2004). Corporate Reporting on the Internet by German Companies. *International Journal of Accounting Information Systems*, Vol. 5, pp. 285-311.
- Naim, A., dan Rakhman, F. a. (2000). Analisis Hubungan Antara Kelengkapan Pengungkapan Laporan Keuangan Dengan Struktur Modal dan Tipe Kepemilikan Perusahaan. *Jurnal Ekonomi dan Bisnis Indonesia*, Vol. 15, No.1 : 70-82.
- Nurunnabi, M., Hossain, M., dan Hossain, M. (2011). Intellectual capital reporting in a South Asian country: evidence from Bangladesh. *Journal of Human Resource Costing dan Accounting*, Vol. 15 No. 3, pp. 196-233.
- Nurunnabi, M., dan Hossain, M. A. (2011). The voluntary disclosure of internet financial reporting (IFR) in an emerging economy: a case of digital Bangladesh. *Journal of Asia Business Studies*, Vol. 6 No. 1 2012, pp. 17-42.
- Oyelere, P., Laswad, F., dan Fisher, R. (2003). Determinants of internet financial reporting by New Zealand companies. *Journal of International Management and Accounting*, Vol. 14 No. 1, pp. 26-63.
- Oyelere, P., dan Mohamed, E. K. A. (2007). Internet Financial Reporting in Oman. *Global Journal of Business Research*, Vol. 1 No. 2, pp. 45-54.
- Permanasari, Meryananda. (2012). Pengaruh Karakteristik Perusahaan dan Mekanisme Corporate Governance terhadap Pengungkapan Informasi. *Jurnal Bisnis dan Akuntansi*, Vol. 14 No. 3, halaman 193-212.
- Pirchegger, B., dan Wagenhofer, A. (1999). Financial Information on the Internet: A Survey of the Homepages of Austrian Companies. *European Accounting Review*, Vol. 8 No. 2, pp. 383-395.
- Probal, D., dan Bose, S. (2007). Web-based Corporate Reporting in Bangladesh : An Exploratory Study. *The Cost and Management*, 35, 29-45.

- Putri, F. A. (2014). *Pengaruh Keaktifan Komite Audit dan Keberadaan Auditor Eksternal Big Four terhadap Manajemen Laba*. Semarang: Fakultas Ekonomika dan Bisnis Universitas Diponegoro.
- Redman, R. (1997). Making a virtual connection. *Banks and Technology* 34, 34-38.
- Rouf, M. A. (2010). Corporate Characteristics, Governance Attributes and the Extent of Voluntary Disclosure in Bangladesh. *Asian Journal of Management Research ISSN 2229 – 3795*.
- Sanchez, I. M. G., Dominguez, L. R., dan Alvarez, I. G. (2011). Corporate governance and strategic information on the internet: a study of Spanish listed companies. *Accounting, Auditing, and Accountability Journal, Vol. 24 No. 4*, pp. 471-501.
- Singhvi, dan Desai, H. B. (1971). An Empirical Analysis of the Quality of Corporate Financial Disclosure. *The Accounting Review, 46(1): 120-138*.
- Srimindarti, Ceacilia. (2005). Peluang Pelaporan Keuangan Perusahaan Melalui Internet. *Fokus Ekonomi STIE Stikubank, Vol. 4 No.3*.
- Sulistiawan, D., Januarsi, Y., dan Alvia, L. (2011). *CREATIVE ACCOUNTING Mengungkap Manajemen Laba dan Skandal Akuntansi*. Jakarta: Salemba Empat.
- Uyar, Ali. (2012). Determinants of Corporate Reporting on the Internet: An Analysis of Companies Listed on the Istanbul Stock Exchange (ISE). *Managerial Auditing Journal, Vol. 27 No.1*, pp. 87 - 104.
- Uyar, A., Kilic, M., dan Bayyurt, N. (2013). Association between Firm Characteristics and Corporate Voluntary Disclosure: Evidence from Turkish Listed Companies. *Omnia Science Intangible Capital(ISSN: 1697-9818)*.
- Wallace, R. S., Naser, K., dan Mora, A. (1994). “The Relationship Between the Comprehensiveness of Corporate Annual Reports and Firm Characteristics in Spain”. *Accounting dan Business Research, Vol. 25*, pp. 41-53.
- Wallace, R. S. O., dan Naser, K. (1995). Firm Specific Determinants of Comprehensiveness of Mandatory Disclosure in the Corporate Annual Report of Firms on the Stock Exchange of Hongkong. *Journal of Accounting and Public Policy 14*, pp.311-368.
- Watson, A., Shrives, P., dan Marston, C. (2002). Voluntary disclosure of accounting ratios in the UK. *British Accounting Review, Vol. 34 No. 4*, pp. 289-313.

- Willis, M., Tesniere, B., dan A., J. (2003). "Corporate Communications for the 21st Century". *A White Paper Discussing the Impact of Internet Technologies on Business Reporting*, PricewaterhouseCoopers, New York, NY, available at : www.pwcglobal.com/xbml.
- Xiao, J. Z., Yang, H., dan Chow, C. W. (2004). The Determinants and Characteristics of Voluntary Internet-based Disclosures by Listed Chinese Companies. *Journal of Accounting and Public Policy*, 191–225.