

DAFTAR PUSTAKA

Almilia, L. Spica. 2005. Pengujian Size Hypothesis dan Debt/Equity Hypothesis yang Mempengaruhi Tingkat Konservatisme Laporan Keuangan dengan Teknik Analisis Multinomial Logit. *Jurnal Bisnis dan Akuntansi*. Vol. 7, No.1:1-9.

Ahmed, A., Billings, B., Morton, R. and Stanford-Harris, M. (2002), "The role of accounting = conservatism in mitigating bondholder – shareholder conflict over dividend policy and in reducing debt cost", *The Accounting Review*, Vol. 77 No. 4, pp. 867-890.

Anthony dan Govindarajan. 2005. *Management Control System*, Edisi 11, penerjemah: F.X. Kurniawan Tjakrawala, dan Krista. Penerbit Salemba Empat, Buku 2, Jakarta.

A. M. Fatemi, "Shareholder benefits from corporate international diversification," *Journal of Finance*, vol. 39, pp. 1325-1344, 1984.

A. M. Rugman, "Risk reduction of international diversification," *Journal of International Business Studies*, vol. 7, pp.75-80, winter 1976.

Ajay, Ranjitha. and Madumathi, R. 2012,"Diversification Strategy and Its Influence on the Capital Structure Decision of Manufacturing Firms in India", *International Journal of Social Science and Humanity*, Vol. 2, No. 5.

Ball, R. (2001), "Infrastructure requirements for an economically efficient system of public financial reporting and disclosure", *Brookings – Wharton Papers on Financial Services*, Vol. 2001 No. 1, pp. 127-169.

Ball, R. and Shivakumar, I. (2005), "Earnings quality in UK private firms: comparative loss recognition timeliness", *Journal of Accounting and Economics*, Vol.39 No. 1, pp. 83-128.

Bambang Riyanto. 2001. *Dasar-dasar Pembelanjaan Perusahaan*. Edisi 4 Cetakan Ketujuh. BPFE UGM. Yogyakarta

Bambang Riyanto. 2006. *Dasar-dasar Pembelanjaan Perusahaan*. Edisi 4. BPFE UGM. Yogyakarta

Basu, S. (1997), "The conservatism principle and the asymmetric timeliness of earnings", *Journal of Accounting and Economics*, Vol. 24 No. 1, pp. 3-37.

Beaver, William H. and Ryan, Stephen G. 2000, "Conditional and Unconditional Conservatism : Concepts and Modeling", *Review of Accounting Studies*, 10, pp.269-309

Bushman, R., Chen, Q., Engel, E. and Smith, A. (2004), "Financial accounting information, organizational complexity and corporate governance systems", *Journal of Accounting and Economics*, Vol. 37 No. 2, pp. 167-201.

- Byoun, S. (2008), "How and when do firms adjust their capital structures towards targets?", *Journal of Finance*, Vol. 63 No. 6, pp. 3069-3096.
- C. J. P. Chen, C. S. A. Cheng, H. Jia, and K. Jawon, "An investigation of the relationship between international activities and capital structure," *Journal of International Business Studies*, vol. 28, pp. 563-577, 1997.
- Cahan, S.F., Rahman, A. and Perera, H. (2005), "Global diversification and corporate disclosure", *Journal of International Accounting Research*, Vol. 4 No. 1, pp. 73-93.
- Caves, Richard, 1971, International corporations: The industrial economics of foreign investment, *Econometrica* 38, 1-27.
- Cynthia Sari dan Desi Adhariani. 2009. *Konservatisme Perusahaan Di Indonesia dan Faktor-Faktor yang Mempengaruhinya*. Simposium Nasional Akuntansi XII Palembang.
- Chatterjee, S., & Wernerfelt, B. (1991). The link between resources and type of diversification: theory and evidence. *Strategic Management Journal*, 12, 33-48.
- D. J. Teece, "Towards an economic theory of the multiproduct firm," *Journal of economic behaviour and organization*, vol. 3, pp. 39-63, August 1982.
- Duru, A. and Reeb, D. (2002), "International diversification and analysts' forecast accuracy and bias", *The Accounting Review*, Vol. 77 No. 2, pp. 415-433.
- Ethier, W. J., & Horn, H. (1990). Managerial control of international firms and patterns of direct investment. *Journal of International Economics*, 28, 25-45.
- Doukas, J. and Pantzalis, C. (2003), "Geographic diversification and agency costs of debt of multinational firms", *Journal of Corporate Finance*, Vol. 9 No. 1, pp. 59-92.
- F. Modigliani, M. H. Miller, "The cost of capital, corporate finance, and the theory of investment," *American Economic Review*, vol. 48, pp.261-297, June 1958.
- Feras M Salama Karl Putnam , (2015),"Accounting conservatism, capital structure, and global diversification", *Pacific Accounting Review*, Vol. 27 Iss 1 pp. 119 - 138
- Ghozali dan Chariri, 2007. *Teori Akuntansi*. Semarang: Badan Penerbit Undip.
- Ghozali, Imam. (2011). *Aplikasi Analisis Multivariate Dengan Program IB, SPSS 19 (edisi kelima)*. Semarang: Universitas Diponegoro.
- Ghozali, Imam dan Dwi Ratmono. (2013). *Analisis Multivariat dan Ekonometrika: Teori, Konsep, dan Aplikasi dengan EViews 8*. Semarang: Badan Penerbit Universitas Diponegoro.
- Givoly, D. and Hayn, C. (2000), "The changing time-series properties of earnings, cash flows and accruals: has financial reporting become more conservative?", *Journal of Accounting and Economics*, Vol. 29 No. 3, pp. 287-320.

Hendriksen, E. S., dan M. Breda. 1991. *Accounting Theory*. 5th Edition. USA: Richard D Irwin Inc.

Heston, S. L., & Rouwenhorst, K. G. (1994). Does industrial structure explain the benefits of international diversification? *Journal of Financial Economics*, 36, 3-27.

Horne, James C. Van dan John M Wachowicz, Jr. 2012. *Prinsip-Prinsip Manajemen Keuangan* (Edisi 13). Jakarta : Salemba Empat.

Jensen, M. C. (1986). Agency costs of free cash flow, corporate finance, and takeover. *American Economic Review*, 76, 323-329.

K. C. Lee and C. C. Y. Kwok, "Multinational corporations vs. domestic corporations: International environmental factors and determinants of capital structure," *Journal of International Business Studies*, vol.19, pp.195-217, 1988.

Kim, E. H., & McConnell, J. J. (1977). Corporate mergers and the co-insurance of corporate debt. *Journal of Finance*, 32, 349-365.

Kim, W. S., & Lyn, E. O. (1986). Excess market value, the multinational corporation and Tobin's Q ratio: A note. *Journal of International Business Studies*, 17, 119-125.

Li, D. D., & Li, S. (1996). A theory of corporate scope and financial structure. *Journal of Finance*, 51, 691-709.

Lo, Eko Widodo. 2006. Pengaruh Tingkat Kesulitan Keuangan Perusahaan Terhadap Konservatisme Akuntansi, *Jurnal Riset Akuntansi Indonesia vol.9 no. 1 Januari 2006 : 87-114*

Manconi, Alberto. and Massa, Massimo.2009,"Modigliani-Miller meets Chandlers:Organizational Complexity and Capital Structure".

M. C. Jensen and W. H. Meckling , "Theory of the firm: Managerial behavior, agency costs and ownership structure," *Journal of Financial Economics*, vol. 3, pp. 305-360, July 1976.

Morck, Randall, and Bernard Yeung, 1998, Why investors sometimes value size and diversification: The internalization theory on synergy, Working paper, Institute for Financial Research, University of Alberta.

O. E. Williamson, "Corporate finance and corporate governance," *The Journal of Finance*, vol. 43, pp. 567-591, July 1988.

Penrose, E. (1959). *The theory of the growth of the firm*. Wiley, New York.

S. C. Myers and N. S. Majluf, "Corporate financing and investment decisions when firms have information that investors do not have," *Journal of Financial Economics*, vol. 13, pp. 187-221, December 1983
S. C. Myers, "Capital structure puzzle," *Journal of Finance*, vol. 39, pp.575-592, April 1984.

Singh, M., Davidson III, W. N., & Suchard, J.-A. (2003). Corporate diversification strategies and capital structure. *Quarterly Review of Economics & Finance*, 43, 147-167.

Singh, M., & Nejadmalayeri, A. (2004). Internationalization, capital structure, and cost of capital: evidence from French corporations. *Journal of Multinational Financial Management*, 14, 153-169.

Stein, Jeremy C., 1997, Internal capital markets and the competition for corporate resources, *Journal of Finance* 52, 111–133.

Stein, J.C., 2002, Information Production and Capital Allocation: Decentralized versus Hierarchical Firms, *Journal of Finance*, 57, 1891-1921.

Stulz, R. M. (1990). Managerial discretion and optimal financing policies. *Journal of Financial Economics*, 26, 3-27.

Tosi, Lili Arami. And Paidar, Gholam Abbas. 2015, "The Relationship between Accounting Conservatism and Financial Risks in the Companies Listed in Tehran Stock Exchange", *Journal of Social Studies*, Vol.1 No.11, pp. 195-204

W. G. Lewellen, "A pure financial rationale for the conglomerate merger," *Journal of Finance*, vol. 26, pp.521-537, May 1971.

Warsono. 2003. "Manajemen Keuangan Perusahaan". Jilid satu, edisi ketiga. Bayu Media : Jakarta.

Watts, R. (2003a), "Conservatism in accounting, Part I: explanations and implications", *Accounting Horizons*, Vol. 17 No. 3, pp. 207-221.

Watts, R. (2003b), "Conservatism in accounting, Part II: evidence and research opportunities", *Accounting Horizons*, Vol. 17 No. 4, pp. 287-301.

Weston, J. Fred dan Thomas E. Copeland. 1996. Manajemen Keuangan. Jilid 2. Erlangga. Jakarta

Weston, Fred, J. dan Brigham, F. Eugene, 1990, Manajemen Keuangan, Edisi Ketujuh, Jilid Dua, Erlangga. Jakarta, hal 150, 151, 154.

Wibowo, J., 2002, Implikasi Konservatisme dalam hubungan Laba-Return dan Faktor-Faktor yang Mempengaruhinya, *Tesis*, Program Magister Sains, Universitas UGM, Yogyakarta.

Williamson, O. E. (1988). Corporate finance and corporate governance. *Journal of Finance*, 43, 567-591.

Wittenberg-Moerman, R. (2008), "The role of information asymmetry and financial reporting quality in debt trading: evidence from the secondary loan market", *Journal of Accounting and Economics*, Vol. 46 Nos 2/3, pp. 240-260.

Zhang, J. (2008), "The contracting benefits of accounting conservatism to lenders and borrowers", *Journal of Accounting and Economics*, Vol. 45 No. 1, pp. 27-54.