

## DAFTAR PUSTAKA

- Ang, Robert, (1997), "Buku Pintar: Pasar Modal Indonesia (*The Intelligent Guide to Indonesian Capital Market*)," Mediasoft Indonesia, First Edition.
- Alayannis et al., (2002), "*The Impact of Liquidity on Bank Profitability*," *Working Paper*.
- Atul Gupta, Kartik Raman, Chenguang Shang (2018), "Social Capital and the Cost of Equity," *Jurnal of Banking and Finance*.
- Ayuningtias, Dwi dan Kurnia, (2013), "Pengaruh Profitabilitas Terhadap Nilai Perusahaan: Kebijakan Dividen dan Kesempatan Investasi Sebagai Variabel Antara," *Jurnal Ilmu dan Riset Akuntansi*.
- Baert, Lieven dan Rudi Vander Venet, (2009), "*Bank ownership, Firm Value, and Firm Capital Structure in Europe*," *JIEL Classification*.
- Biddle, G. C., R.M. Bauen & J.S Wallace (1996), *Does EVA Beat Earnings? Evidence on Associations with Stock Returns and Firm Values*, *Journal of Accounting and Economics* 2, pg. 301-336.
- Botosan, C.A. (1997), "*Disclosure level and the cost of equity capital*", *The Accounting Review*, Vol. 72 No. 3, pp. 323-48.
- Brigham, F Eugene, (2005) "*Fundamental of financial Management*," The Dryden Press: Holt-Sounders Japan, Third Edition.
- Brigham, F Eugene, dan Joel Houston, (2004) "*Intermediate financial management*," Fifth edition-International edition, The Dryden Press.
- Brigham dan Houston, (2001), "*Manajemen Keuangan*," Edisi Kedelapan, Penerbit Erlangga.
- Brigham dan Houston, (2009), "*Manajemen Keuangan*," Edisi keduabelas, Penerbit Erlangga.
- Campello, Murillo, dan Heitor Almeida, (2003), "Financial Constraint, Asset Tangibility and Corporate Investment," *JEL Classification*.
- Chechet dan Olayiwola, (2014), "Asset Tangibility and Corporate Performance Under External Financing," *JEL Classification*.
- Christian et.al, (2011)," *Determinants of Capital Structure and The Cost of Capital A Time and Industry differentiated Study on Swedish Listed Firms.*" Lund University Scholl of Economics and Management.
- Collier, Michael, Shaer Biabani; dan Mohammad Thaleghani, (2010), "*The Effect of Industry on the Relation between Capital Structure and Profitability of Tehran Stock Exchange Firms*," *Journal of Basic and Applied Scientific Research*.

- Darsono, Adi Baskara Perwira. 2015. Analisa Pengaruh Kualitas Laba dan Asimetri Informasi Terhadap *Cost of Equity Capital* (Studi Pada Perusahaan Manufaktur yang Terdaftar di BEI Tahun 2010-2013). *Diponegoro Journal of Accounting*. Volume 4. No. 4.
- Gedajlovic, Eric dan Daniel M Shappiro, (2002), “*Ownership Structure and Firm Profitability in Japan,*” *Academy of Management Journal*.
- Gujarati, DN, (1995), “*Basic econometrics,*” Singapore: Mc Graw Hill, Inc.
- Gulo, Y. 2000. Analisis Efek Luas Pengungkapan Sukarela dalam Laporan Tahunan terhadap *Cost of Equity Capital* Perusahaan. *Jurnal Bisnis dan Akuntansi*, 2(1): 45–62.
- Hermuningsih, Sri; Dwiprptomo Agus Harjito; dan Dewi kusuma Wardani, (2010), “*The influence of Insider Ownership, Deviden Policy, and Debt Policy to the Firm Value at Companies Which are Enlisted in Indonesia Stock Exchange,*” *Universitas Islam Indonesia*.
- Hermuningsih, Sri dan Dewi Kusuma Wardhani, (2009), “Faktor-faktor yang Mempengaruhi Nilai Perusahaan Pada Perusahaan yang Terdaftar di Bursa Efek Malaysia dan Bursa Efek Indonesia,” *Siasat Bisnis*.
- Heydar Mohammadzadeh Salteh, Hashem Valipour, Seyad Saber Nouri Sadat Zarenji. 2012. *Investigating the Relationship between Earnings Management and Weighted Average Cost of Capital WACC . Business and Management Review Vol 1(12) pp.28 -38 February 2012.*
- Hikmah Rizki Lainatus Shifa (2018), “Pengaruh Kualitas Laba terhadap *Cost of Equity Capital* dengan Asimetri Informasi sebagai Integrasi Variabel Intervening dan Moderating ( Studi pada Perusahaan terdaftar di BEI periode tahun 2007 – 2016,” *pekbis jurnal*, vol.10 No.3, November 2018: 236 – 253.
- Ibe, Sunny Obilor, (2013), “*the Impact of Liquidity Management on the Profitability of Banks in Nigeria,*” *Journal of Finance and Bank Management*.
- Ifonie, Regina Reizky. 2012. Pengaruh Asimetri Informasi dan Manajemen Laba Terhadap *Cost Of Equity Capital* Pada Perusahaan Real Estate Yang Terdaftar di Bursa Efek Indonesia. *Jurnal Ilmiah Mahasiswa Akuntansi*, januari 2012.
- Imam Ghozali, 2004, “*Aplikasi Analisis Multivariate dengan program SPSS,*” Badan Penerbit UNDIP, Semarang.
- Jeong-Bon Kim et.al (2015), “ *Financial development and the cost of equity capital : Evidence from China,*” *China journal of accounting reseach*.
- Jiekun, Huang, (2012), “*Coordination Costs, Institutional Investors, and Firm Value,*” *JIEL Classification*.
- Kapoor, Sujata, (2006), “*Impact of Dividend Policy on Shareholders Value: A Study of Indian Firms,*” *Jaypee Institute of Information Technology*.

- Krafft, Jackie; Yiping Qu; Francesco Quatraro; dan Jacques Laurent Ravix, (2013), “*Corporate Governance, Value, and Performance of Firm,*” *Gredeg CNRS*.
- Lam, K.S.K. (2002), “*The relationship between size, book-to-market equity ratio, earnings-price ratio, and return for the Hong Kong stock market*”, *Global Finance Journal*, Vol. 13 No. 2, pp. 163-79.
- Lau, S.T., Lee, C.T. and McInish, T.H. (2002), “*Stock returns and beta, firm size, E/P, CF/P, bookto-market, and sales growth: evidence from Singapore and Malaysia*”, *Journal of Multinational Financial Management*, Vol. 12 No. 3, pp. 207-22.
- Luzi Hail and Christian Leuz (2009),” *Cost of Capital Effect and Changes in Growth expectations around U.S Cross Listings,*” *Booth School of Business University of Chicago & NBER*, November 2008 (*Forthcoming in the Journal of Financial Economics*).
- Lina Wulan Sari, (2010), “*Pengaruh Earning per share (EPS) dan Price Earning ratio (PER) terhadap return saham pada perusahaan Manufaktur yang Listing di Bursa Efek Indonesia (BEI) periode tahun 2006 – 2009.*” Alumni Fakultas Ekonomi Universitas Negeri Surabaya.
- Mangena, M., Pike, R., & Li, J. 2010.” *Intellectual Capital Disclosure Practices and Effects on the Cost of Equity Capital: UK Evidence. Dissertation. The Institute of Chartered Accountants of Scotland.*”
- Mardiyah, A.A. 2002, “*Pengaruh Informasi Asimetri dan Disclosure terhadap Cost of Capital.*” *Jurnal Riset Akuntansi Indonesia*, 5(2).
- McConnel, John J dan Henri Servaes, (1990), “*Additional Evidence on Equity Ownership and Corporate Value,*” *Journal of Financial Economics*.
- Mehta, (2012), “*Strategic Orientation and Financial Performance of Firms Implementing ISO 9000*”. *International Journal of Quality & Reliability Management*.
- Mocviociov, Julija, Olga Kolyanov, dan Victor Kapanov, (2010), ”*The Determinants of Profitability in the Baltic States and Rusia,*” *Electronic Publications of Pan European Institutes*.
- Mohsen Saad, Anis Samet, (2017) “*Liquidity and the Implied Cost of Equity Capital*”.*Journal of International Financial Markets, Institutions and money*.
- Mostafa Manzur Hasan, Mahmud Hossain, Adrian (wai-kong ) Cheung, (2015), “*Corporate Life cycle and Cost of Equity Capital,*” *Journal of countemporary Accounting & Economics* 11 (2015) 46 - 60.
- Moradi, Javad; Hashem Valipour; dan Seyedeh Sara Mousavi, (2012), “*Determinant factors of dividend policy in firm listed in Tehran Stock Exchange,*” *Amercian Journal of Scientific Research*.

- Murni, S.A. 2004. Pengaruh Luas Ungkapan Sukarela dan Asimetri Informasi terhadap *Cost of Equity Capital* pada Perusahaan Publik di Indonesia. *Jurnal Riset Akuntansi Indonesia*, 7(2): 192–206.
- Norhayati, Mohamed; Wee Shu Hui; Normah Hj Omar; Rashidah Abdul Rahman; Norazam Mastuki; Maz Ainy Abdul Aziz; dan Shazelina Zakaria, (2012), “*Empirical Analysis of Determinants on Dividend Payment: Profitability and Liquidity*,” *Accounting Research Institute*.
- Nugroho, D.R. dan W. Meiranto. 2014. Pengaruh *Good Corporate Governance* terhadap Biaya Ekuitas dan Biaya Utang. *Diponegoro Journal of Accounting* 3(3): 1-12.
- Phalippou, Ludovic, (2004), “What Drives the Value Premium,” *JIEL Classification*.
- Pratama, Fajar Vishnu dan Rachmawati, (2007), “The influence of Special Items to Core Earning in Earning Management,” *The Journal of Accounting, Management, and Economic Research*.
- Purwanto, Agus .2013. Pengaruh Manajemen Laba, Asymetri Information dan Pengungkapan Sukarela Terhadap Biaya Modal.
- Purwaningtias dan Surifah, 2015. Pengaruh Manajemen Laba AkruaI Terhadap Biaya Modal Ekuitas Pada Perusahaan Manufaktur Yang Terdaftar di Bursa Efek Indonesia (BEI) tahun 2011-2013. Seminar Nasional Penelitian dan Pengabdian LPPM Universitas Muhammadiyah Purwokerto
- Sari, Ni Made Veronica dan I G A N Budiasih, (2014), “Pengaruh DER, Firm Size, Inventory Turnover dan Asset Turnover pada Profitabilitas,” *Universitas Udayana*.
- Setiabudi, Andy; dan Dian Agustia, (2012), “Fundamental factors of firm value,” *Journal of Basic and Applied Scientific Research*.
- Siti Aisyah dan Rohmawati Kusumaningtias, (2014), “Pengaruh *level of Disclosure* terhadap *cost of equity capital* dengan *variable control debt to equity ratio, size, beta* dan *market to book value* pada index Kompas 100,” *Jurnal Akuntansi Aktual*, Vol 2, Nomor 4, Juni 2014, hlm 273 – 286 Universitas Negeri Surabaya.
- Shafizal Shafaai and Mansur Masih, (2013), “*Determinants of cost of equity: the case of shariah – compliant Malaysian Firm*,”. MPRA paper No. 62364, posted 26. February 2015 08.26 UTC.
- Suad Husnan, (2001), “Corporate Governancedan Keputusan Pendanaan: Perbandingan Kinerja Perusahaan dengan Pemegang Saham Pengendali Perusahaan Multinasional dan Bukan Multinasional,” *Jurnal Riset Akuntansi, Manajemen, Ekonomi*, Vol. 1 No.1, Februari: 1 – 12.
- Suad Husnan, (1998), “*Manajemen Keuangan-Teori dan Penerapan (Keputusan Jangka Panjang)*,” Buku I, Edisi 4, BPFE.

- Swee-Sim Fong dan Kim-Leng Goh (2013), "*Determinants of Cost of Equity of Malaysian Firms*," *International Journal of Business and Society*, Vol.14 No.3, 2013,460 - 479.
- Van Horne, J.C (2005), "*Financial Management and Policy*," Edisi 10, New York, Prentice-Hall.
- Weston, J.F. dan Copland, T.E. (1997), "*Manajemen pendanaan*," Edisi 7. Jakarta : Penerbit Bina Rupa Aksara.
- Weston, J.F. dan Copland, T.E. (1999), "*Manajemen pendanaan*," Edisi 9. Jakarta : Penerbit Bina Rupa Aksara.
- Wiranata, Yulius Ardi; dan Yeterina Widi Nugrahanti, (2013), "Pengaruh Struktur Kepemilikan Terhadap Profitabilitas Perusahaan Manufaktur Di Indonesia," *Jurnal Akuntansi dan Keuangan*.

