

DAFTAR PUSTAKA

- Agboola, A.A., dan Salawu, M.K. 2012. "The Determinants of Internet Financial Reporting: Empirical Evidence from Nigeria". *Research Journal Of Finance and Accounting*, 3(11): 95-105.
- Al-Htaybat, K., Alberti-Alhtaybat, L.V., dan Hutaibat, K.A. 2011. "Users' Perceptions on Internet Financial Reporting Practices in Emerging Markets: Evidence from Jordan". *International Journal of Business and Management*, 6(9): 170-182.
- Ali Khan, M.N.A., dan Ismail, N.A. 2011. "The Level of Internet Financial Reporting of Malaysian Companies". *Asian Journal of Accounting and Governance*, 2: 27-39.
- Almilia, L.S. 2009. "Determining Factors of Internet Financial Reporting in Indonesia". *Accounting and Taxation*, 1(1): 87-99.
- Ashbaugh, H., Karla M. J., dan Terry D. W. 1999. "Corporate Reporting on the Internet". *Accounting Horizons*, 13(3):241-257.
- Azwar, S. 2012. *Penyusunan Skala Psikologi*. Edisi Kedua. Yogyakarta: Pustaka Belajar.
- Bertha, Y., dan Supriyadi. 2015. "Pengaruh Ukuran Perusahaan, Profitabilitas, Likuiditas, dan Leverage Terhadap Kualitas Internet Financial Reporting". Skripsi Program Studi Akuntansi. Universitas Gadjah Mada.
- Cheng, A., S. Lawrence, dan D. Coy. 2000. "Measuring the Quality of Corporate Financial Websites: A New Zealand study". Paper dipresentasikan pada 12th Asian-Pacific Conference on International Accounting Issues, Beijing.
- Cooper, R.D., dan Pamela, S.S. 2001. *Business Research Methods International Edition*. New York: Irwin/MC Graw-Hill.
- Dougherty, C. 2002. *Introduction to Econometrics*. 2nd edition. New York: Oxford University Press.
- Dyczkowska, J. 2014. "Assessment of Quality of Internet Financial Disclosures Using a Scoring System: A Case of Polish Stock Issuers". *Accounting and Management Information Systems*, 13 (1): 50-81.
- Eisenhardt, K. 1989. "Agency Theory: An Assessment and Review". *Academy of Management Review*, 14: 57-74.

- Ghozali, I. 2011. *Aplikasi Analisis Multivariate dengan Program SPSS*. Badan Penerbit Universitas Diponegoro, Semarang.
- Hargyantoro, F. 2010. "Pengaruh Internet Financial Reporting dan Tingkat Pengungkapan Informasi Website Terhadap Frekuensi Perdagangan Saham Perusahaan". Skripsi Program Studi Akuntansi. Universitas Diponegoro.
- Jensen, M.C., dan W.H. Meckling. 1976. "Theory of the Firm: Managerial Behavior, Agency Cost and Ownership Structure". *Journal of Financial Economics*, 3: 305-360.
- Kusumadilaga, R. 2010. "Pengaruh Corporate Social Responsibility terhadap Nilai Perusahaan dengan Profitabilitas Sebagai Variabel Moderating". Skripsi Program Studi Akuntansi. Universitas Diponegoro.
- Kusumawardani, A. 2011. "Analisis Faktor-Faktor yang Mempengaruhi Pelaporan Keuangan Melalui Internet (Internet Financial Reporting) dalam Website Perusahaan". Skripsi Program Studi Akuntansi. Universitas Diponegoro.
- Lestari, H.S., dan Chariri, A. 2006. "Analisis Faktor-Faktor yang Mempengaruhi Pelaporan Keuangan Melalui Internet (Internet Financial Reporting) dalam Website Perusahaan". Fakultas Ekonomi Universitas Diponegoro.
- Lymer, A. 1997. "The Use of the Internet in Company Reporting: A survey and Commentary on the Use WWW in Corporate Reporting in UK". Paper dipresentasikan pada British Accounting Association Annual Conference, Birmingham.
- Marston, C. 2003. "Financial Reporting on the Internet by Leading Japanese Companies". *Corporate Communications: An International Journal*, 8(1): 23-24.
- Marwata. 2001. "Hubungan Antara Karakteristik Perusahaan dan Kualitas Ungkapan Sukarela dalam Laporan Tahunan Perusahaan Publik di Indonesia". Simposium Nasional Akuntansi IV Ikatan Akuntan Indonesia.
- O'Kelly, C. 2000. "Business Reporting on the Internet: Reporting Gets Personal". *Accountancy Ireland*, 32(4): 309-323.
- Otoritas Jasa Keuangan. 2015. Peraturan Otoritas Jasa Keuangan Nomor 8/POJK.04/2015 Tentang Situs Web Emiten Atau Perusahaan Publik.
- Oyelere, P., Laswad, F., dan Fisher, R. 2003. "Determinants of Internet Financial Reporting by New Zealand Companies". *Journal of International Financial Management and Accounting*, 14(1): 26-63.

- Pamungkas, A.J., dan Hartono, J. 2016. "Analisis Faktor-Faktor yang Mempengaruhi Kualitas Internet Financial Reporting (Studi Kasus pada Perusahaan Manufaktur Terdaftar di BEI Tahun 2015)". Skripsi Program Studi Akuntansi. Universitas Gadjah Mada.
- Pervan, I. 2006. "Voluntary Financial Reporting on the Internet – Analysis of the Practice of Croatian and Slovene Listed Joint Stock Companies". *Financial Theory and Practice*, 30(1): 1-27.
- Puspitaningrum, D., dan Atmini, S. 2012. "Corporate Governance Mechanism and the Level of Internet Financial Reporting: Evidence from Indonesian Companies". *Procedia Economics and Finance*, 2: 157-166.
- Putri, A.C.A.L.P. 2008. "Faktor-Faktor yang Mempengaruhi Pencantuman Pelaporan Keuangan di Website Perusahaan (Internet Financial Reporting)". Skripsi Program Studi Akuntansi. Universitas Diponegoro.
- Rietveld, P., dan Lasmono, T.S. 1994. *87 Masalah Pokok dalam Regresi Berganda*. Yogyakarta: Andi Offset.
- Sudarmadji, A.M., dan Sularto, L. 2007. "Pengaruh Ukuran Perusahaan, Profitabilitas, Leverage, dan Tipe Kepemilikan Perusahaan terhadap Luas Voluntary Disclosure Laporan Keuangan Tahunan". *Proceeding PESAT*, 2.
- Sugiyono. 2008. *Metode Penelitian Bisnis*. Penerbit Alfabeta, Bandung.
- Suwardjono, 2005. *Teori Akuntansi: Perekayasaan Pelaporan Keuangan*. Edisi Ketiga. BPFU Universitas Gadjah Mada, Yogyakarta.
- Watts, R.L., dan Zimmerman, J.L. 1978. "Towards a Positive Theory of the Determination of Accounting Standards". *The Accounting Review*, 53: 112-134.
- Wibisono, G. 2011. "Internet Financial Reporting dan Tempelan Multimedia pada Statement Keuangan Elektronik". *EB News*, Edisi 10 Tahun 2011.