

Daftar Pustaka

- Abdul-Baki, Ramzi. 2013. "Do Information Asymmetry Proxies Measure Information Asymmetry." Thesis Gelar Master. The John Molson School of Business. Diakses pada 13 April 2017.
http://spectrum.library.concordia.ca/977533/4/FINAL_COPY_THESIS_pdf_a_1b_RGB.pdf
- Almilia, Luciana Spica. 2009. "Determining Factors of Internet Financial Reporting in Indonesia." *Accounting & Taxation STIE Perbanas Surabaya*, Volume 1 Nomor 1. Diakses pada 1 Maret 2017.
<ftp://148.251.237.145/opt/ReDIF/RePEc/ibf/acttax/at-v1n1-2009/AT-V1N12009-7.pdf>.
- Beaudoin, C. A. 2008. "Earnings Management: The Role of the Agency Problem and Corporate Social Responsibility." Thesis Gelar Doktor. Drexel University. Diakses pada 27 Maret 2017.
<https://search.proquest.com/docview/304656398?accountid=13771>
- Holmstrom, Bengt. 1982. "Moral Hazard in Teams." *The Bell Journal of Economics* 13 (2): 324–40. Diakses pada 28 Maret 2017.
<http://www.jstor.org/stable/3003457>.
- Boubaker, Sabri, Faten Lakhali, dan Mehdi Nekhili. 2011. "The Determinants of Web-based Corporate Reporting in France." Diedit oleh Khaled Hussainey. *Managerial Auditing Journal* 27 (2): 126–55. Diakses pada 28 Februari 2017. <http://dx.doi.org/10.1108/02686901211189835>.
- Bursa Efek Indonesia. 2017. *IDX Fact Book 2016*.
- Chang, Millicent, Gino D'Anna, Iain Watson, dan Marvin Wee. 2008. "Does Disclosure Quality via Investor Relations Affect Information Asymmetry?" *Australian Journal of Management* 33 (2): 375–90. Diakses pada 28 Februari 2017. <http://dx.doi.org/10.1177/031289620803300208>.
- Claessens, Stijn, Simeon Djankov, dan Larry H.P Lang. 2000. "The Separation of Ownership and Control in East Asian Corporations." *Journal of Financial Economics* 58 (1): 81–112. Diakses pada 28 Februari 2017.
[http://dx.doi.org/10.1016/S0304-405X\(00\)00067-2](http://dx.doi.org/10.1016/S0304-405X(00)00067-2).
- Cooper, Donald R, dan Pamela S Schindler. 2014. *Business Research Methods 12th Edition*. New York, NY: McGraw-Hill/Irwin.
- Cresswell, John W. 2010. "Research Design: Pendekatan Kualitatif, Kuantitatif, dan Mixed." Edisi Ketiga (Terjemahan). Yogyakarta: Pustaka Pelajar.

- Debreceeny. 2002. "The Determinants of Internet Financial Reporting." *Journal of Accounting and Public Policy* 80 (2): 385–417. Diakses pada 28 Februari 2017. [http://dx.doi.org/10.1016/S0278-4254\(02\)00067-4](http://dx.doi.org/10.1016/S0278-4254(02)00067-4).
- Jensen, Michael C., dan William H. Meckling. 1976. "Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure." *Journal of Financial Economics* 3 (4): 305–60. Diakses pada 27 Maret 2017. [http://dx.doi.org/10.1016/0304-405X\(76\)90026-X](http://dx.doi.org/10.1016/0304-405X(76)90026-X).
- Jiang, Haiyan, Ahsan Habib, dan Baiding Hu. 2011. "Ownership Concentration, Voluntary Disclosures and Information Asymmetry in New Zealand." *The British Accounting Review* 43 (1). Elsevier Ltd: 39–53. Diakses pada 10 Maret 2017. <http://dx.doi.org/10.1016/j.bar.2010.10.005>.
- Jiang, Haiyan, Ahsan Habib. 2009. "The Impact of Different Types of Ownership Concentration on Annual Report Voluntary Disclosures in New Zealand." *Accounting Research Journal*, 22(3):275-304.
- Kanagaretnam, Kiridaran, Gerald J. Lobo, dan Dennis J. Whalen. 2007. "Does Good Corporate Governance Reduce Information Asymmetry Around Quarterly Earnings Announcements?" *Journal of Accounting and Public Policy* 26 (4): 497–522. Diakses pada 25 Maret 2017. <http://dx.doi.org/10.1016/j.jaccpubpol.2007.05.003>.
- Keumala, Novita Nisa, dan Dul Muid. 2013. "Analisis Faktor-Faktor yang Mempengaruhi Pelaporan Keuangan Perusahaan Melalui Website Perusahaan" *Diponegoro Journal of Accounting* 2: 1–10. Diakses pada 20 Juni 2017. <http://download.portalgaruda.org/article.php?article=121256&val=4728>
- Kiew-Heong, Yap dan Zaskia Saleh. 2011. "Internet Financial Reporting in Malaysia: The Preparers' View." *Asian Journal of Finance & Accounting* 3 (1): 138–61. Diakses pada 28 Februari 2017. <http://dx.doi.org/10.5296/ajfa.v3i1.1067>.
- Lee, Charles M.C., dan Eric C. So. 2016. "Uncovering Expected Returns: Information in Analyst Coverage Proxies." *Journal of Financial Economics*, Februari. Diakses 15 April 2017. <http://dx.doi.org/10.1016/j.jfineco.2017.01.007>.
- Lestari, Hanny Sri, dan Anis Chariri. 2007. "Analisis Faktor-Faktor yang Mempengaruhi Pelaporan Keuangan Melalui Internet (Internet Financial Reporting) dalam Website Perusahaan," 0–27. eprints.undip.ac.id/2398/1/IFR_research.pdf.

- Lymer, A., Roger Debreceeny, Glen L. Gray, dan Asheq Rahman. 1999. "Business Reporting on The Internet." *International Accounting Standards Committee*. Diakses pada 28 Februari 2017. <http://mail.cs.trinity.edu/~rjensen/Calgary/CD/iasb/busrepw.pdf>.
- MacKinlay, A. Craig. 1997. "Event Studies in Economics and Finance." *Journal of Economic Literature* 35 (1): 13–39.
- Pauly, Mark V. 1968. "The Economics of Moral Hazard: Comment." *The American Economic Review* 58(3): 531–37. Diakses pada 28 Maret 2017. <http://www.jstor.org/stable/1813785>.
- Peraturan Otoritas Jasa Keuangan Nomor 8/POJK.04/2015 Tentang Situs Web Emiten atau Perusahaan Publik. 3 Juli 2015.
- Peraturan Otoritas Jasa Keuangan Nomor 29/POJK.04/2016 Tentang Laporan Tahunan Emiten atau Perusahaan Publik. 5 Agustus 2016.
- Porta, Rafael La, Florencio Lopez-de-silanes, dan Andrei Shleifer. 1999. "Corporate Ownership around the World Corporate Ownership Around the World." *The Journal of Finance* 54 (2): 471–517.
- Siregar, Sylvia Veronica, dan Sidharta Utama. 2008. "Type of Earnings Management and the Effect of Ownership Structure, Firm size, and Corporate Governance Practices: Evidence from Indonesia." *The International Journal of Accounting* 43 (1): 1–27. Diakses 29 Maret 2017. <http://dx.doi.org/10.1016/j.intacc.2008.01.001>.
- Thomsen, Steen. 2015. "Blockholder Ownership, Dividends and Firm Value in Continental Europe," 1–37. *EFM 2015 Symposium*. Diakses 14 Juni 2017. http://www.efmaefm.org/0EFMSYMPOSIUM/2005/papers/35-Steen_Thomson_paper.pdf.
- Villalonga, Belen, dan Raphael Amit. 2006. "How Do Family Ownership, Control and Management Affect Firm Value?" *Journal of Financial Economics* 80 (2): 385–417. Diakses 28 Februari 2017. <http://dx.doi.org/10.1016/j.jfineco.2004.12.005>.
- Virgiawan, I.P., dan Vera Dyanty. 2015. "The Role of Internet Financial Reporting on The Effect of The Family Controlling Ownership to The Asymmetry Information." *Symposium Nasional Akuntansi 18*. Diakses pada 28 Februari 2017. lib.ibs.ac.id/materi/SNA%20XVIII/makalah/178.pdf.
- Yoon, Hyungwook, Hangjung Zo, dan Andrew P. Ciganeck. 2011. "Does XBRL Adoption Reduce Information Asymmetry?" *Journal of Business Research*

64 (2). Elsevier Inc.: 157–63. Diakses 29 Maret 2017.
<http://dx.doi.org/10.1016/j.jbusres.2010.01.008>.