DAFTAR PUSTAKA

Abdelsalam, O.H., Bryant, S.M. and Street, D.L. (2007), "An Examination of The Comprehensiveness of Corporate Internet Reporting Provided by London-listed Companies",*Journal of International Accounting Research*, Vol.6 No.2, pp.1-33.

Abdelsalam, O.H., El-Marsy, Ahmed.2008."The Impact of Board Independence and Ownership Structure on The Timeliness of Corporate Internet Reporting of Irish-Listed Companies".*Managerial Finance*, Vol.34 No.12, 2008 pp.907-918.

Abdul Hamid, F.Z. (2005), "Malaysian Companies Use of The Internet for Investor Relations",*Corporate Governance*, Vol.5 no.1, pp. 5-14.

Almilia, Luciana Spica.2008."Faktor-Faktor yang Mempengaruhi Pengungkapan Sukarela Internet Financial and Sustainability Reporting".*Jurnal Akuntansi dan Auditing Indonesia*, Vol.12 No.2.

APJII."Asosiasi Penyedia Jasa Internet Indonesia".www.apjii.or.id

Ashbaugh, H., Johnstone, K.M. dan Warfield, T.D.1999."Corporate Reporting on Internet", *Accounting Horizon*, Vol.13 No.3, pp.241-58.

Boedijoewono, Noegroho.2007.*Pengantar Statistika Ekonomi dan Bisnis.*Yogyakarta: Unit Penerbit dan Percetakan Sekolah Tinggi Ilmu Manajemen YPKN.

Chariri, Anis dan Lestari, Hanny Sri.2007."Analisis Faktor-Faktor yang Mempengaruhi Pelaporan Keuangan di Internet (Internet Financial Reporting) dalam Website Perusahaan". Fakultas Ekonomi Universitas Diponegoro.

Craven, B.M. & Marston, C.L. 1999. 'Financial Reporting on the Internet by Leading UK Companies' *The European Accounting Review*, Vol. 8, Iss. 2, pp. 321 – 333.

Ghozali, Imam.2009.*Aplikasi Analisis Multivariate dengan Program SPSS.*Semarang: Universitas Diponegoro.

Gujarati, Damodar.2003.*Ekonometrika Dasar*.Jakarta: Erlangga.

Hargyantoro, Febrian.2010."Pengaruh Internet Financial Reporting dan Tingkat Pengungkapan Informasi Website Terhadap Frekuensi Perdagangan Saham Perusahaan".Program Sarjana Fakultas Ekonomi Universitas Diponegoro.

Helfert, E.A.1997.”Teknik Analisis Keuangan”.Jakarta:Erlangga.

IDX(2011),”Website of Indonesia Stock Exchange”, Bursa Efek Indonesia.www.idx.co.id.

Jensen, M.C and W.H. Meckling. 1976. “Theory of The Firm: Managerial Behavior, Agency Costs, and Ownership Structure.” *Journal of Financial Economics* 3, pp.305-360.

Kusumawardani, Arum.2011.”Analisis Faktor-Faktor yang Mempengaruhi Pelaporan Keuangan Melalui Internet (Internet Financial Reporting) dalam Website Perusahaan”. Program Sarjana Fakultas Ekonomi Universitas Diponegoro.

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.

Marston, C.2003.”Financial Reporting on The Internet by Leading Japanese Companies”.*Corporate Communications: An International Journal*, Vol.8 No.1, pp.23-34.

Oyelere, P., Lasward, F. dan Fisher, R.(2003),”Determinants of Internet Financial Reporting by New Zealand Companies”,*Journal of International Financial Management and Accounting*, Vol.14 No.1, pp.26-63.

Pervan, Ivica.2006.”Voluntary Financial Reporting On The Internet-Analysis of The Practice of Croation and Slovene Listed Joint Stock Companies”.Financial Theory and Practice.No.30 (1), 1-27 (2006).

Rizal, Muhammad.2001.*Pengaruh Karakteristik Perusahaan Terhadap Pengungkapan Sosial dalam Laporan Tahunan di BEJ dan BES*.Tesis Program S2 Magister Akuntansi Universitas Diponegoro.Tidak Dipublikasikan.

Samsul, Mohamad.”Pasar Modal dan Manajemen Portofolio”.2008.Jakarta:Erlangga.

Sari, Indah Permata.2011.”Analisis Faktor-Faktor yang Mempengaruhi Praktik Penerapan Internet Financial Reporting pada Perbankan di Indonesia”. Program Sarjana Fakultas Ekonomi Universitas Diponegoro

Sudarmadji dan Sularto.2007.”Pengaruh Ukuran Perusahaan, Profitabilitas, , dan Tipe Kepemilikan Perusahaan terhadap Luas Voluntary Disclosure Laporan Keuangan Tahunan”.Universitas Gunadarma.

Suwardjono.2005.*Teori Akuntansi Perekayasaan Pelaporan Keuangan*.Yogyakarta: BPFE Yogyakarta.

Uyar, Ali.2012.*Determinants of Corporate Reporting on the Internet*.Managerial Auditing Journal, Vol.27 No.1, pp.87-104.

Wolk, H., M. G. Tearney and J. L. Dodd.2000.*Accounting Theory: A Conceptual and Institutional Approach*.South Western College Publishing.

Xiao, J.Z., H. Yang and C. W. Chow, "The Determinants and Characteristics of Voluntary Internet Best Disclosures by Listed Chinese Companies" *Journal of Accounting and Public Policy* 23, (2004), pp. 191-225.

UNIVERSITAS DIPONEGORO
SEMARANG
FEB UNDIP