

## DAFTAR PUSTAKA

- Abdelsalam, O.H., El-Masry, 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.
- Akhiruddin, Herdhita. 2011. "Pengaruh Pelaporan Keuangan di Internet Terhadap Reaksi Pasar". *Skripsi*. Malang: Universitas Brawijaya
- Almilia, Luciana Spica. 2009. "Analisa Kualitas Isi Financial And Sustainability Reporting Pada Website Perusahaan Go Publik Di Indonesia". *Seminar Nasional Aplikasi Teknologi Informasi 2009 (SNATI 2009)*.
- Ashbaugh, H., K. Johnstone, and T. Warfield. 1999. "Corporate Reporting on the Internet". *Accounting Horizons* 13(3): 241-257.
- Budi, Sasongko Susetyo dan Almilia, Luciana Spica. 2007. "Corporate Internet Reporting of Banking Industry and LQ45 Firms: An Indonesia Example".
- Chariri, Anis dan Lestari, Hanny Sri. 2005. "Analisis Faktor –Faktor yang Mempengaruhi Pelaporan Keuangan di Internet (Internet Financial Reporting) dalam Website Perusahaan". Fakultas Ekonomi Universitas Diponegoro.
- Easley, E., Hvidkjaer, S., and O'Hara, M. 2002. "Is information Risk a Determinant of Asset Returns?". *Journal of Finance*. 57: 2185- 2221.
- Easley, E. and O'Hara, M. 2004. "Information and the Cost of Capital". *Journal of Finance*. No. 59. 1553- 1584.
- Ettredge, M., V. J. Richardson, and S. Scholz. 2001. "Dissemination of Information for Investors at Corporate Web sites". *Journal of Accounting and Public Policy* 21:357- 369.
- Financial Accounting Standards Board (FASB) dalam Statement of Financial Concept (SFAC) No. 1
- Gumantri, Tatang Ary dan Utami, Elok Sri. 2002. "Bentuk Pasar Efisien Dan Pengujiannya". *Jurnal Akuntansi & Keuangan*. Vol. 4, No. 1, Mei 2002: 54 – 68.
- Halim, Abdul. 2003. *Analisis Investasi, Edisi satu*, Jakarta: Salemba empat

- Haryantoro, Febrian. 2010. "Pengaruh *Internet Financial Reporting* dan Tingkat Pengungkapan Informasi *Website* Terhadap Frekuensi Perdagangan Saham Perusahaan". *Skripsi*. Semarang: Fakultas Ekonomi Universitas Diponegoro
- Hunter, S. dan L. M. Smith .2007. Impact of Internet Financial Reporting on Emerging Markets, *Journal of International Business Research*.
- Indonesia Stock Exchange. 2012. *IDX Fact Book 2012*. Jakarta: Indonesia Stock Exchange
- Jogiyanto. 2000. *Teori Portofolio dan Analisis Investasi*. BPFE. Yogyakarta.
- Keputusan Ketua Bapepam No. Kep-38/PM/1996 tanggal 17 Januari 1996
- Khan, Tehmina. 2006. "Financial Reporting Disclosure On The Internet: An International Perspective". *Faculty of Business and Law School of Accounting*. Australia: Victoria University
- Kusumawardani, Arum. 2011. "Analisis Faktor-Faktor Yang Mempengaruhi Pelaporan Keuangan Melalui Internet (Internet Financial Reporting) Dalam Website Perusahaan". *Skripsi*. Semarang: Universitas Diponegoro
- Lai, Syou-Ching., Lin, Cecilia., Lee, Hung-Chih., and Wu, Frederick H. 2002. "An Empirical Study of the Impact of Internet Financial Reporting on Stock Prices". *The International Journal of Digital Accounting Research* Vol. 10, 2010, pp. 1-26
- Laporan Keuangan. <http://www.wikipedia.com>. Diakses tanggal 9 November 2013.
- Magdalena Nany, M. Abdul Aris. 2004. "Pengujian Stabilitas Struktural Pengaruh Harga Saham, Return Saham, Varian Return Saham dan Volume Perdagangan Saham Terhadap Bid-Ask Spread Pra dan Pasca Pengumuman Laporan Keuangan" *Empirika*, Vol.17, No. 1, Juli 2004.
- Pervan, Ivica. 2006. "Voluntary Financial Reporting On The Internet – Analysis Of The Practice Of Croatian And Slovene Listed Joint Stock Companies". *Financial Theory and Practice*. No, 30 (1), 1-27 (2006).
- Prasetya M dan Soni Agus Irwandi. 2012. "Faktor-Faktor yang Mempengaruhi Pelaporan Keuangan Melalui Internet (*Internet Financial Reporting*) pada Perusahaan Manufaktur di Bursa Efek Indonesia" *The Indonesian Accounting Review*. Volume 2, No. 2, Juli 2012
- Sugiyono. 2008. *Metode Penelitian Bisnis*. Penerbit Alfabeta, Bandung.

Volume perdagangan saham. <http://ekonomi.kabo.biz>. Diakses tanggal 10 November 2013

Wang Sutrisno, Francisca Yuniartha dan Soffy Susilowati, 2000, Pengaruh Stock Split Terhadap Likuiditas dan Return Saham di Bursa Efek Jakarta. *Jurnal Manajemen dan Kewirausahaan*,

Wardhanie, Nadia Shelly. 2013. "Analisis *Internet Financial Reporting Index*; Studi Komparasi Antara Perusahaan *High-tech* dan *Non High-tech* di Indonesia". *Jurnal Reviu Akuntansi dan Keuangan*. Vol.2 No. 2, Oktober 2012