

DAFTAR PUSTAKA

- Akerlof, G. A. 1970. The market for "lemons": Quality uncertainty and the market mechanism. *The quarterly journal of economics*, 488-500.
- Ball, R., & Brown, P. 1968. An empirical evaluation of accounting income numbers. *Journal of accounting research*, 159-178.
- Barnard, C. I. 1968. *The functions of the executive* (Vol. 11): Harvard university press.
- Barth, M. E., Landsman, W. R., & Lang, M. H. 2008. International accounting standards and accounting quality. *Journal of accounting research*, 46(3), 467-498.
- Bazerman, M., & Moore, D. A. 2012. Judgment in managerial decision making.
- Beaver, W. H. 1968. The information content of annual earnings announcements. *Journal of accounting research*, 67-92.
- Beest, F. V., Braam, G., & Boelens, S. 2009. Quality of Financial Reporting: measuring qualitative characteristics. *Nijmegen Center for Economics (NiCE). Working Paper*, 09-108.
- Botosan, C. A. 2006. Disclosure and the cost of capital: what do we know? *Accounting and business research*, 36(sup1), 31-40.
- Cohen, D. A., & Lys, T. Z. 2003. A note on analysts' earnings forecast errors distribution. *Journal of accounting and economics*, 36(1-3), 147-164. doi: <http://dx.doi.org/10.1016/j.jacceco.2003.11.002>
- Cohen, D. A., & Lys, T. Z. 2006. Weighing the evidence on the relation between external corporate financing activities, accruals and stock returns. *Journal of accounting and economics*, 42(1-2), 87-105. doi: <http://dx.doi.org/10.1016/j.jacceco.2006.04.006>
- Cohen, D. A., & Zarowin, P. 2010. Accrual-based and real earnings management activities around seasoned equity offerings. *Journal of accounting and economics*, 50(1), 2-19. doi: <http://dx.doi.org/10.1016/j.jacceco.2010.01.002>

- Cooke, T. E. 1992. The Impact of Size, Stock Market Listing and Industry Type on Disclosure in the Annual Reports of Japanese Listed Corporations. *Accounting and business research*, 22(87), 229.
- Dechow, P. M., & Dichev, I. D. 2002. The quality of accruals and earnings: The role of accrual estimation errors. *The Accounting Review*, 77(s-1), 35-59.
- Epstein, B. J., & Jermakowicz, E. K. 2010. *WILEY Interpretation and Application of International Financial Reporting Standards 2010*: John Wiley & Sons.
- Foster, G. 1978. *Financial Statement Analysis, 2/e*: Pearson Education India.
- Francis, J., LaFond, R., Olsson, P. M., & Schipper, K. 2004. Costs of equity and earnings attributes. *The Accounting Review*, 79(4), 967-1010.
- Healy, P. M., & Palepu, K. G. 1993. The effect of firms' financial disclosure strategies on stock prices. *Accounting Horizons*, 7, 1-1.
- Healy, P. M., & Palepu, K. G. 2001. Information asymmetry, corporate disclosure, and the capital markets: A review of the empirical disclosure literature. *Journal of accounting and economics*, 31(1), 405-440.
- Holthausen, R. W., & Watts, R. L. 2001. The relevance of the value-relevance literature for financial accounting standard setting. *Journal of accounting and economics*, 31(1), 3-75.
- IASB. 2008. An improved Conceptual Framework for Financial Reporting—Chapter 1, The Objective of Financial Reporting; Chapter 2, Qualitative Characteristics and Constraints of Decision-useful Financial Reporting Information (Vol. Draft Exposure): London, IASC Foundation Publications Department (May 2008)“... an assertion, proposition, statement or belief, is true if, and only if, it corresponds to the facts.
- IASB. 2010. The Conceptual Framework for Financial Reporting: IFRS Foundation London.
- Jensen, M. C., & Meckling, W. H. 1979. *Theory of the firm: Managerial behavior, agency costs, and ownership structure*: Springer.
- Kieso, D. E., Weygant, J. J., & Warfield, T. D. 2010. *Intermediate accounting: IFRS edition* (Vol. 2): John Wiley & Sons.

- Leuz, C., & Verrecchia, R. E. 2000. The Economic Consequences of Increased Disclosure (Digest Summary). *Journal of accounting research*, 38, 91-124No.
- McDaniel, L., Martin, R. D., Maines, L. A., & Peecher, M. E. 2002. Evaluating Financial Reporting Quality: The Effects of Financial Expertise vs. Financial Literacy / DISCUSSION OF Evaluating Financial Reporting Quality: The Effects of Financial Expertise vs. Financial Literacy. *The Accounting Review*, 77, 139-167,169-173.
- Nindita, C., & Siregar, S. V. 2012. Analisis Pengaruh Ukuran Kantor Akuntan Publik Terhadap Kualitas Audit di Indonesia. *Jurnal Akuntansi dan Keuangan*, 14(2), 91-104.
- Obaidat, A. N. 2007. Accounting Information Qualitative Characteristics Gap: Evidence from Jordan. *International Management Review*, 3(2), 26-32.
- OJK. 2014. KRITERIA ANNUAL REPORT AWARD 2014*). Retrieved 29 April 2014
- Penman, S. H. 2007. Financial reporting quality: is fair value a plus or a minus? *Accounting and business research*, 37(sup1), 33-44.
- Penman, S. H., & Zhang, X.-J. 2002. Accounting conservatism, the quality of earnings, and stock returns. *The Accounting Review*, 77(2), 237-264.
- SAK. 2012. *Standar Akuntansi Keuangan*. Indonesia: Ikatan Akuntan Indonesia.
- Scott, W. R. 2012. *Financial accounting theory* (Vol. 6): Prentice Hall Upper Saddle River, NJ.
- Sekaran, U. 2003. *Research methods for business: A skill building approach* (Vol. 3): John Wiley & Sons.
- SFAC No 8. 2010. SFAC No 8 FASB (Ed.)
- Spence, M. 1973. Job market signaling. *The quarterly journal of economics*, 355-374.
- Street, D. L., & Gray, S. J. 2002. Factors influencing the extent of corporate compliance with International Accounting Standards: summary of a research monograph. *Journal of International Accounting, Auditing and Taxation*, 11(1), 51-76.

Subroto, B. 2003. *Faktor-faktor yang mempengaruhi kepatuhan kepada ketentuan pengungkapan wajib oleh perusahaan-perusahaan publik dan implikasinya terhadap kepercayaan investor di pasar modal*. Universitas Gadjah Mada.

Tsalavoutas, I., Evans, L., & Smith, M. 2010. Comparison of two methods for measuring compliance with IFRS mandatory disclosure requirements. *Journal of Applied Accounting Research*, 11(3), 213-228. doi: <http://dx.doi.org/10.1108/09675421011088143>

Verrecchia, R. E. 2001. Essays on disclosure. *Journal of accounting and economics*, 32(1), 97-180.

Watts, R. L., & Zimmerman, J. L. 1983. Agency problems, auditing, and the theory of the firm: Some evidence. *Journal of law and Economics*, 613-633.

Watts, R. L., & Zimmerman, J. L. 1990. Positive accounting theory: a ten year perspective. *Accounting review*, 131-156.

Yin, R. K. 2011. *Qualitative research from start to finish*: Guilford Press.

www.forbesindonesia.com.

www.idx.co.id.

www.swa.co.id.