

DAFTAR PUSTAKA

- Alfaraih, M. M., & Alanezi, F. S. (2011). *What Explains Variation In Segment Reporting? Evidence From Kuwait. International Business & Economics Research Journal (IBER)*. <https://doi.org/10.19030/iber.v10i7.4665>
- Alsaedi, K. 2006. *The Association between firm specific characteristics and disclosure*. *Managerial Auditing Journal* 21(5): 476 – 496.
- Association for Investment Management and Research (AIMR). 1993. *Financial Reporting in 1990s and Beyond: A Position Paper of the Association for Investment Management and Research*. Financial Accounting Policy Committee, Prepared by Peter H. Knuston, Charlottesville, VA: AIMR.
- Bailey, W., G. A. Karolyi, dan C. Salva. 2006. *The economic consequences of increased disclosure: Evidence from international cross-listings*. *Journal of Financial Economics* 81: 175–213.
- Benardi, M. K., Sutrisno, dan P. Assih. 2009. *Faktor-faktor yang memengaruhi luas pengungkapan dan implikasinya terhadap asimetri informasi*. *Simposium Nasional Akuntansi* 12.
- Berger, P. G dan R. N. Hann. 2007. *Profitability and the Proprietary and Agency Costs of Disclosure*. *The Accounting Review* 82(4), 869-906.
- Bestari, M. dan S. V. Siregar. 2012. *Determinan motif pengungkapan variasi pertumbuhan laba antar segmen perusahaan manufaktur yang terdaftar di Indonesia*. *Simposium Nasional Akuntansi* 15.
- Brown, P. R. 1997. *Financial Data and Decision-Making by Sell-Side Analyst*. *The Journal of Financial Statement Analysis*: 43-48.
- Camfferman, K. dan T. Cooke. 2002. *An analysis of disclosure in the annual reports of UK and Dutch companies*. *Journal of International Accounting* 1: 3-30.
- Chavent, M., Y. Ding, L. Fu, H. Stolowy, dan H. Wang. 2006. *Disclosure and determinants studies: An extension using the Divisive Clustering Method (DIV)*. *European Accounting Review* 15(2): 181-218.
- Cooke, T. E. 1989. *Voluntary corporate disclosure by Swedish companies*. *Journal of International Financial Management and Accounting* 2: 113-24.

- Core, J. E. 2001. *A Review of the Empirical Disclosure Literature: Discussion*, Journal of Accounting and Economics 31 (1–3): 441–456.
- Crawford, L, C. Helliard, dan D. Power. 2010. *Politics or Accounting Principles: Why Was IFRS 8 so Controversial*. Briefing Paper, ICAEW, London.
- Darmadi. (2017). Pengembangan Model dan Metode Pembelajaran dalam Dinamika Belajar Siswa. In *Deepublish*.
- Darmayasa, I. N., & Aneswari, Y. R. (2015). *Paradigma Interpretif pada Penelitian Akuntansi Indonesia*. Jurnal Akuntansi Multiparadigma. <https://doi.org/10.18202/jamal.2015.12.6028>
- Dewi, Gusti Ayu, Luh Putu Wiagustini, I.B Panji Sedana.2017. Peran Profitabilitas Memediasi Pengaruh Diversifikasi terhadap Return Saham. *E-Jurnal Ekonomi dan Bisnis Universitas Udayana*. Vol.6, (6), pp:167- 196.
- Dhaliwal, D. S., O. Z. Li, A. Tsang, dan Y.G. Yang. 2011. Voluntary Nonfinancial Disclosure and the Cost of Equity Capital: The Initiation of Corporate Social Responsibility Reporting. *The Accounting Review* 86(1): 59-100.
- Fitriany dan S. Aulia. 2009. *PSAK No. 5 (Revisi): Faktor Yang Mempengaruhi Pengungkapan dan Dampaknya Terhadap Forward Earnings Response Coefficient*. Simposium Nasional Akuntansi 12.
- Francis, J. R., I. K. Khurana, dan R. Pereira. 2005. Disclosure incentives and effects on cost of capital around the World. *The Accounting Review* 80(4): 1125-1162.
- Fama, E. dan K. French. 1992. *The cross-section of expected stock returns*. *The Journal of Finance* 47: 427-465.
- Ghozali. (2011). *Aplikasi Analisis Multivariate dengan Program SPSS*. Jurnal Ilmiah Universitas Pandanaran. <https://doi.org/10.1177/107049659800700202>
- Glaum, M. dan D. L. Street. 2003. *Compliance with the Disclosure Requirements of Germany's New Market: IAS Versus US GAAP*. *Journal of International Financial Management & Accounting* 14(1): 64-100.

- Godfrey, J., A. Hodgson, A. Tarca, J. Hamilton, dan S. Holmes. 2010. *Accounting Theory* 7th Ed. Australia: John Wiley and Sons, Inc.
- Grüning, M. 2011. Capital Market Implications of Corporate Disclosure: German Evidence. *BuR - Business Research* 4: 48-72.
- Gumanti, T. A. dan N. Puspitasari. 2008. *Siklus Kehidupan Perusahaan dan Kaitannya Dengan Investment Opportunity Set, Risiko, dan Kinerja Finansial*. *Jurnal Akuntansi and Bisnis* 8(2): 139-150.
- Intan Crusita Putri. 2018. *Skripsi*. Analisis Pengaruh Diversifikasi Usaha Terhadap Profitabilitas, Risiko Investasi, dan Reaksi Investor pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia
- Jalila J., dan S. Devi. 2012. Ownership structure effect on the extent of segment disclosure: evidence from Malaysia. 2nd Annual International Conference on Accounting and Finance (AF 2012) *Procedia Economics and Finance* 2: 247–256.
- Jensen, M. C. dan W. H. Meckling. 1976. *Theory of the firm: managerial behavior, agency costs and ownership structure*. *Journal of Financial Economics* 3, 305-60.
- Komalasari, P. T. dan Z. Baridwan. 2001. *Asimetri Informasi dan Cost of Capital*. *Jurnal Riset Akuntansi Indonesia* 4(1): 64-81.
- Kristanti, P. 2007. *Analisis Pelaporan Segmen dalam PSAK No. 5 (Edisi 1994) dan PSAK (Edisi Revisi)*, *Jurnal Riset Ekonomi dan Manajemen, Ikatan Sarjana Ekonomi Indonesia (ISEI) Surabaya* 7(2) (Mei): 1-14.
- Lambert, R., C. Leuz, dan R.E. Verrecchia. 2007. *Accounting Information, Disclosure, and the Cost of Capital*. *Journal of Accounting Research* 45(2), 385–420.
- Lang, M. dan R. Lundholm. 1993. *Cross-sectional determinants of analyst ratings of corporate disclosure*. *Journal of Accounting Research* 31(2), 246-271.
- Kang, H., & Gray, S. J. (2013). Segment reporting practices in australia: Has ifrs 8 made a difference? *Australian Accounting Review*.
<https://doi.org/10.1111/j.1835-2561.2012.00173.x>
- Mardini, G. H., David, L. C., Crawford, L., & Power, D. M. (2012). *Journal of Accounting in Emerging Economies The impact of IFRS 8 on disclosure*

practices of Jordanian listed companies. Journal of Accounting in Emerging Economies Journal of Applied Accounting Research Journal of Applied Accounting Research Journal of Applied Accounting Research.

- Mardiyah, A. A. 2002. *Pengaruh Informasi Asimetri dan Disclosure terhadap Cost of Capital.* Jurnal Riset Akuntansi Indonesia 5(2): 229-256.
- Murni, S. A. 2004. *Pengaruh Luas Ungkapan Sukarela dan Asimetri Informasi Terhadap Cost of Equity Capital pada Perusahaan Publik di Indonesia.* Jurnal Riset Akuntansi Indonesia 7: 192-206.
- Muhamad, F., & Siregar, S. V. (2013). *Pengungkapan Segmen Operasi: Faktor-Faktor yang Mempengaruhi dan Dampaknya terhadap Biaya Modal Ekuitas.* Simposium Nasional Akuntansi XVI.
- Prather-Kinsey, J. dan G. Meek. 2004. The effect of revised IAS 14 on Segment Reporting by IAS Companies. *European Accounting Review* 13(2): 213-227.
- Prencipe, A. 2004. Proprietary costs and determinants of voluntary segment disclosure: Evidence from Italian listed companies. *European Accounting Review* 13(2): 319-340.
- Puvanendran, R., Vasanwala, F. F., Shujing, H., & Hock, L. K. (2009). A study of predictors of discharge difficulty from a tertiary hospital. *Singapore General Hospital Proceedings.*
- ROSC. 2010. Report on the Observance of Standards And Codes (ROSC) Indonesia. April, 2011. http://www.worldbank.org/ifa/rosc_aa.html, diakses tanggal 25 Januari 2013
- Ross, S. A., R. W. Westerfield, dan B. D. Jordan. 2010. *Fundamentals of Corporate Finance.* New York: McGraw-Hill.
- Saini, J. S. dan D. Herrmann. 2012. *Cost of Equity Capital, Segment Disclosure, and Information Asymmetry.* Working Paper, Western Michigan University dan Oklahoma State University.
- Samaha, K., K. Dahawy, K. Hussainey, dan P. Stapleton. 2012. The extent of corporate governance disclosure and its determinants in a developing market: The case of Egypt. *Advances in Accounting, incorporating Advances in International Accounting* 28: 168–178.
- Seftianne, & Handayani, R. (2011). *FAKTOR-FAKTOR YANG MEMPENGARUHI STRUKTUR MODAL PADA PERUSAHAAN PUBLIK SEKTOR MANUFAKTUR SEFTIANNE Alumnus STIE Trisakti RATIH*

HANDAYANI. Jurnal Bisnis Dan Akuntansi.

- Simanjuntak, P. (2008). *Pengaruh Time Budget Pressure dan Resiko Kesalahan Terhadap Penurunan Kualitas Audit (Studi Empiris pada Auditor KAP di Jakarta)*. Diponegoro Journal of Accounting.
- Singhvi, S. dan H. B. Desai. 1971. An empirical analysis of the quality of corporate financial disclosure. *Accounting Review* 46: 621-32.
- Siregar, S. V. dan S. 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.
- Sudana, I. M. (2011). Manajemen Keuangan Perusahaan Teori & Praktik. In Erlangga. <https://doi.org/10.1145/2505515.2507827>
- Sugiyono. (2013). Metode Penelitian Pendidikan Pendekatan Kuantitatif, Kualitatif, dan R&D. *Metode Penelitian Pendidikan Pendekatan Kuantitatif, Kualitatif, Dan R&D*. <https://doi.org/10.1007/s13398-014-0173-7.2>
- Sugiyono, P. D. (2014). Populasi dan sampel. *Metode Penelitian Kuantitatif, Kualitatif Dan R&D*.
- Supratiningrum, R. (2013). *PENGARUH PERTUMBUHAN AKTIVA DAN UKURAN PERUSAHAAN TERHADAP STRUKTUR MODAL PADA PERUSAHAAN PERBANKAN*. Jurnal Ilmiah Dinamika Ekonomi Dan Bisnis.
- Wallace, R. S. O. dan K. Naser. 1995. *Firm specific determinants of the comprehensiveness of mandatory disclosure in the corporate annual reports of firms listed on the stock exchange of Hong Kong*. *Journal of Accounting and Public Policy* 14: 311-68.
- Wallace, R. S. O., K. Naser, dan A. Mora. 1994. The relationship between the comprehensiveness of corporate annual reports and firm characteristics in Spain. *Accounting and Business Research* 25 (97): 41-53.
- Wan-Hussin, W. N., N. Che-Adam, N.A. Lode, dan H. Kamardin. 2005. *Determinants of early adoption of FRS 114 (Segment Reporting) in Malaysia*. *Asian Academy of Management Journal* 10(2): 1–20.
- Zarzeski, M. T. 1996. Spontaneous Harmonization Effects of Culture and Market Forces on Accounting Disclosure Practices. *Accounting Horizons* 10(1): 18-37.

<http://www.unitedtractors.com/id> diakses 19 Oktober 2019 jam07.00

<http://repository.unpas.ac.id/> diakses 20 Oktober 2019 jam 14.10

www.idx.co.id diakses 20 Oktober 2019 jam 09.00

www.sahamok.com diakses 21 Oktober 2019 jam 10.45

www.eddyelly.com diakses 21 Oktober 2019 jam 19.00

www.globalreporting.org diakses 23 Oktober 2019 jam 08.00