

DAFTAR PUSTAKA

- Agus Zainal, 2008. Biaya Modal modul Manajemen Keuangan. Universitas Mercu Buana. Jakarta.
- Ang, Robert, 1997, *Buku Pintar : Pasar Modal Indonesia*. Erlangga, Jakarta
- Anis, Chariri dan Imam Ghozali, 2003. Teori Akuntansi. Badan Penerbit Universitas Diponegoro, Semarang.
- Bapepam. 2002. www.bapepam.com diakses tanggal 7 April 2016.
- Bartov, E., and Bodnar, G. 1996. "Alternative Accounting Methods, Information Asymmetry and Liquidity: Theory and Evidence", *The Accounting Review* 71, Juli. 397-418.
- Botosan, Christine A. 1997. "Disclosure Level and The Cost of equity Capital," *The Accounting Review*, Vol. 72. No. 3. Pp : 323-349
- Dechow, P. M., R. G. Sloan and A. P. Sweeney. 1995. "Detecting earnings Management", *The Accounting Review* 70, 193-225.
- Dechow, P. M., R. G. Sloan and A. P. Sweeney. 1996. "Cause and Consequences of Earnings Manipulation: an Analysis of Firm Subject to Enforcement Actions by SEC", *Contemporary Accounting Research*, Vol 13, No. 1, Hal 1-36.
- Dewi, Sofia Prima, dan Jeffry Setiady Chandra. 2016. "Pengaruh Pengungkapan Sukarela, Asimetri Informasi, dan Manajemen Laba terhadap *Cost of Equity Capital* pada Perusahaan Manufaktur", *Jurnal Bisnis dan Akuntansi*, Vol.18, No. 1, 25-32. <http://tsm.ac.id/JBA>
- Diamond, D., dan Robert E. Verrecchia. 1991. "Disclosure, Liquidity and the Cost of Capital", *Journal of Finance* September, 1325-1359.
- Elliott, Robert K., dan Jacobson, Peter D. 1994. "Costs and Benefits of Business Information Disclosure American Accounting Association". *Accounting Horizon*, Vol. 8 No. 4 pp. 80-96
- Fama, Eugene F, and French, Keneth R, 1995, *Size and Book-to-Market Factors in Earning and Returns*, *Journal of Finance*, Vol. L, No.1 131-155
- Financial Accounting Standard Board. 2010. "Concept Statement No. 8".

- Gallagher, Timothy James., dan Joseph D. Andrew, Jr. 2000. *Financial Management : Principles and Practice (Second edition)*. New Jersey : Prentice-Hall, Inc.
- Glosten, L. R., dan L. Harris. 1988. “*Estimating the Component of the Bid-Ask Spread*”, *Journal of Financial Economics*, 14: 71-100
- Gulo, Yamotuh. 2000, “Analisis Efek Luas Pengungkapan Sukarela dalam Laporan Tahunan terhadap *Cost of Equity Capital* Perusahaan”, *Jurnal Bisnis dan Akuntansi*, Vol.2, No.1: 45-62
- Hermuningsih, Sri., dan Dewi Kusuma, W. 2010. “*The Effect of Disclosure, Asymmetric Information, Quality of Earnings on The Cost of Equity Capital in Indonesian Public Company Using A Simultaneous Equation Approach*”, *Prosiding PERKEM V*, Jilid 1 (2010) 132-139 ISSN : 2231-962X
- Horne, James C. Van., dan John M. Wachowicz, JR. 1998. *Prinsip-Prinsip Manajemen Keuangan (Edisi kedua)*. Diterjemahkan oleh : Heru Sutojo. Jakarta : Salemba Empat.
- Hutabarat, Esna M., dan Chandra, S. 2016. “Analisis Pengaruh *Non Financial Measures Disclosure, Corporate Governance*, dan Kualitas Audit terhadap *Performance* melalui *Cost of Equity* Perusahaan”, *Simposium Nasional Akuntansi XIX*, Lampung
- Ifonie, Regina Reizky. 2012. “Pengaruh Asimetri Informasi Dan Manajemen Laba terhadap *Cost Of Equity Capital* Padaperusahaan *Real Estate* Yang Terdaftar di Bursa Efek Indonesia”, *Jurnal Ilmiah Mahasiswa Akuntansi*, Vol. 1, No. 1, Januari 2012
- Ikatan Akuntan Indonesia (IAI). 1999. *Standar Akuntansi Keuangan*. Salemba Empat, Jakarta.
- Imran, Ali. 2012. “Pengaruh Ukuran Perusahaan, Pengungkapan Sukarela dan Manajemen Laba Terhadap *Cost Of Equity Capital*”, *Jurnal pny.ac.id*.
- Kim, O., dan Verrecchia, R. 1994. “Market Liquidity and Volume Around Earnings Announcements”, *Journal of Accounting and Economics* 17, Januari, pp. 41-67.
- Lambert, Richard., Christian Leuz and Robert E. Verrecchia. 2006. “Accounting Information, Disclosure, and the Cost of Capital”, *Wharton Financial Institutions Center Working Paper Series 06-20* . www.ssrn.com
- Lee, C. 1993. “Market Fragmentation and Price Execution in NYSE-Listed Securities”. *Journal of Finance* 48,1009-1038.

- Mardiyah, Aida Ainul. 2002.” Pengaruh Informasi Asimetri dan *Disclosure* terhadap *Cost of Equito Capital*”, *Jurnal Riset Akuntansi Indonesia*, Vol 5, No.2, Mei, Hal 229 – 256
- Martani, Dwi. 2015. *PSAK 1-Penyajian Laporan Keuangan*. Jakarta : Universitas Indonesia.
- Masruroh, 2008, *Cost Of Capital*. Bahan ajar Manajemen Keuangan. Universitas Mercu Buana. Jakarta.
- Meek, G. K., Claire, B. R, dan Sidney J.G. 1995. “Factors Influencing Voluntary Annual Reports Disclosure by US, UK, and Continental European Multinational Corporations”, *Journal of International Business Studies*, Vol. 26, Third Quarter, pp. 555-572.
- Murni, S.A. 2004. “Pengaruh Luas Pengungkapan Sukarela dan Asimetri Informasi Terhadap *Cost of Equity Capital* pada Perusahaan Publik di Indonesia”. Vol. 7, No. 2, Mei, Hal:192-206.
- Murwaningsari, Etty. 2012. “Faktor-Faktor Yang Mempengaruhi *Cost of Capital*”, *Majalah Ekonomi Fakultas Ekonomi Universitas Trisakti*. Tahun XXII, No. 2, Agustus 2012.
- Nurjanati, Ratri. 2015. “Pengaruh Asimetri Informasi dan Tingkat *Disclosure* Terhadap *cost of equity* dengan Kepemilikan Manajerial sebagai Variabel Moderating”, *Jurnal Bisnis dan Manajemen ESENSI*. Vol. 5, No. 2, Oktober 2015.
- Ohlson, J.1995. “Earning, Book Value and Devidens in Equity Valuation”, *Contemporary Accounting Research*, Vol 11, hal 661-687.
- Petrova, Elena., Georgios Georgakopoulos, Ioannis Sotiropoulos, Konstantinos Z. Vasileiou. 2012. “Relationship between *Cost of Equity Capital* And Voluntary Corporate Disclosures”, *International Journal of Economics and Finance*, Vol. 4, No. 3; March, pp 1916-9728.
- Santoso, Singgih. 2008. *SPSS, Statistik Komputer Pengolahan Data*. Jakarta: Elex Media Data Komputindo.
- Scott, William R. 2003. *Financial Accounting Theory*. Toronto : Prentice Hall International Inc.
- Sekaran, Uma. 2011. *Research Methods for business Edisi I and 2*. Jakarta: Salemba Empat.

- Sherlita, Erly. 2005. Rasio Fundamental; Return Saham; *Rasio Book-to-Market, Likuiditas, Leverage, Profitabilitas, Efisiensi Operasi*. UGM
- Stoll, H. 1989. "The Pricing of Security Dealer Services: an Empirical Study of NASDAQ Stocks". *Journal of Finance* 33, September, 1153-1172.
- Sugiyono. 2007. *Metode Penelitian Administrasi*. Bandung : Alfabeta.
- Supriyono, R. A. 2000. *Sistem Pengendalian Manajemen (Edisi pertama)*. Yogyakarta : BPF.
- Suwardjono. 2005. *Teori Akuntansi Perencanaan dan Pelaporan Keuangan (Edisi ketiga)*. Yogyakarta : BPF.
- Tandelilin, Eduardus. 2001. *Analisis Investasi dan Manajemen Portofolio (Edisi pertama)*. Yogyakarta : BPF.
- Utami, Wiwik. 2005. "Pengaruh Manajemen Laba Terhadap *Cost of Equity* (Studi pada Perusahaan Manufaktur)", Makalah dipresentasikan dalam *Simposium Nasional Akuntansi VIII*. 15 – 16. September: 100 – 116.
- Warta Ekonomi, 'Perkembangan Industri Jasa Keuangan Indonesia di Tahun 2015 tetap Mumpuni', 3 Februari 2016, <http://wartaekonomi.co.id/berita89176/perkembangan-industri-jasa-keuangan-ri-di-2015-tetap-mumpuni.html> [diakses 4 Mei 2017]
- Weston, J. Fred dan Thomas E. Copeland. 1996. *Manajemen Keuangan. Jilid 2*. Jakarta : Erlangga.
- Weygandt, S. S., P. Nutter, E. Kalnay, S. K. Park, and K. K. Droegemeier, 1999. "The relative importance of different data fields in a numerically-simulated convective storm", Preprints, Eighth Conf. on Mesoscale Processes, Boulder, CO, Amer. Meteor. Soc., 310–315.
- Wolk, I. Harry, Michael G. Tearney, and James L. Dodd, 2001, *Accounting Theory : A Conceptual and Institutional Approach*, 5ed, South-Western College Publishing.