

## DAFTAR PUSTAKA

- Adelberg, A.H.1979. "Narrative disclosures contained in financial reports: means of communication or manipulation?" *Accounting and Business Research* 9, 179-190.
- Ajina, A.,Laouti, M.danMsolli, B. 2016. "Guiding through the Fog: Does annual report readability reveal earnings management?" *Research in International Business and Finance*38, 509-516.
- Akerlof, G.A. 1970. "The market for lemons: Quality uncertainty and the market mechanism". *The Quarterly Journal of Economics*, Vol. 84, No. 3, pp. 488-500.
- Al-Matari, E.M., Al-Swidi, A.K.dan Fadzil, F.H.Bt. 2014. "The measurement of firm performances dimensions". *Asian Journal of Finance & Accounting*, Vol. 6 No. 1.
- Asay, H,S., Libby, R.dan Rennekamp, K. 2018. "Firm performance, reporting goals, and language choices in narrative disclosures". *Journal of Accounting and Economics*, 65, 380-398.
- Baker, H.E. dan Kare, D.D. 1992. "Relationship between annual report readability and corporate financial performance". *ManagementResearch News* 15, 1-4.
- Barnett, A. dan Leoffler, K. 1979. "Readability of accounting and auditing messages". *Journal of Business Communication* 16, 49-59.
- Bloomfield, R.J. 2002. "The incomplete revelation hypothesis and financial reporting". *Accounting Horizon* 16, 233-243.
- Bonsall, S.B., Leone, A.J., Miller B.P. dan Rennekamp, K. 2017. "A plain english measure of financial reporting readability". *Journal of Accounting and Economics*.
- Bovee, C.L.dan Thill, J.V. 2007. *Komunikasi Bisnis Edisi Kedelapan*. Jakarta: Indeks.
- Connatser, B.R. 1999. "Last Rites for Readability Formulas in Technical Communication". *Journal Technical Writing and Communication*, Vol. 29, p. 271-287.

- Courtis, J.K. 1986. "An investigation into annual report readability and corporate risk-return relationships". *Accounting and Business Research*, 16:64, 285-294.
- Courtis, J.K. 1995. "Readability of annual reports: western versus asian evidence". *Accounting, Auditing & Accountability Journal* 8, 4-17
- Dale, E. dan Chall, J.S. 1949. "A formula for predicting readability". *Education Research Bulletin*, 27, 11-20, 37-54.
- DeAngelo, L.E. 1988. "Managerial competition, information costs, and corporate governance: the use of accounting performance measures in proxy contests". *Journal of Accounting and Economics*, 10, pp. 3-36.
- Dempsey, S. J., Harrison, D. M., Luchtenberg, K. F., & Seiler, M. J. 2012. "Financial opacity and firm performance: The readability of REIT annual reports". *Journal of Real Estate Finance and Economics*, 45, 450-470.
- DuBay, W.H. 2004. *The Principles of Readability*. Impact Information: Costa Mesa, California.
- Eisenhardt, K.M., 1989. "Agency theory: an assesment and review. *The Academy of Manajement Review*, Vol. 14 No. 1, pp. 57-54.
- Enoch, David. 2007. "Epistemicism and nihilism about vagueness: what's the difference?". *Philosophical Studies: An International Journal for Philosophy in the Analytic Tradition* , Vol. 133, No. 2 (Mar., 2007), pp. 285-311.
- Godfrey, J., Mather, P. dan Ramsay, A. 2003. "Earnings and impression management in financial reports: the case of CEO changes". *ABACUS*, Vol. 39, No. 1.
- Gujarati, D.N. 2007. *Dasar-Dasar Ekonometrika*. Edisi Ketiga, Hal. 82-104.
- Gunning, R., 1952. *The Technique of Clear Writing*. McGraw-Hill International Book Co., New York, NY.
- Hall, E.T. 1976. *Beyond culture*. New York: Doubleday.
- Harvey, P., dan Martinko, M.J. (2010). "Attribution theory and motivation". In N. Borkowski (Ed.), *Organizational behaviour in health care*, (2nd ed., pp. 147-164). Boston: Jones and Bartlett.
- Heider, F. 1958. *The Psychology of Interpersonal Relations*. New York: Wiley.

- Healy, P.M.dan Palepu, K.G. 2001. "Information asymmetry, corporate disclosure and the capital markets: A review of the empirical disclosure literatur". *Journal of Accounting and economics*, 31, pp. 405-440.
- Hsieh, C.C., Kai W.H.dan Yao Z. 2015. "Analyst report readability and stock returns". *Journal of Business Finance & Accounting*, 43(1) & (2), 98–130.
- Hyde, D. 2003: 'Higher Orders of Vagueness Reinstated'. *Mind* 112 (446): 301–5.
- Ismail, A., Kuppusamy, K.S., Kumar, A.danOjha, P.K. 2017. "Connect the dots: Accessibility, readability and site ranking – An investigation with reference to top ranked websites of Government of India". *Journal of King Saud University –Computer and Information Sciences* xxx, xxx-xxx
- Jensen, M.C.danMeckling, W.H. 1976."Theory of the firm: managerial behavior, agency costs and ownership structure". *Journal of Financial Economics*, V. 3, No. 4, pp. 305-360.
- Jones, M.J. 1988. "A longitudinal study of the readability of the chairman's narratives in the corporate reports of a UK company". *Accounting and Business Research*, 18:72, 297-305.
- Klare, G.R. 1974. "Assessing readability". *Reading Research Quarterly*, (110), 63-102.
- Klare, G.R. 2000. "The Measurement of Readability: Useful Information for Communicators". *ACM Journal of Computer Dosumentation* Vol. 24, No. 3.
- Kohut, G.F.dan Segars, A.H. 1992. "The president's letter to stockholders: an examination of corporate communication strategy". *International Journal of Business Communication*, 29:7.
- Kumar, G. 2014. "Determinants of readability of financial reports of U.S. – listed Asian Companies. *Asian Journal of Finance & Accounting*, Vol. 6 No. 2.
- Lahtinen, K.D. dan Shipe, S. 2017. "Readability of financial advisor disclosures". *Journal of Empirical Finance*, 44 (2017) 36–42.
- Lawrence, A. 2013. "Individual investorsand financial disclosure". *Journal of AccountingandEconomics*, 56(2013)130–147.
- Lehavy, R., Li, F. danMerkley, K. 2011."The effect of annual report readability on analyst following and the properties of their earnings forecasts". *The Accounting Review* 86, 1087-1115.

- Li, F. 2008. "Annual report readability, current earnings, and earnings persistence". *Journal of Accounting and Economics* 45, pp. 221–247.
- Lo, K., Ramos, F. dan Rogo, R. 2017. "Earnings Management and Annual Report Readability". *Journal of Accounting and Economics* 63, pp. 1-25.
- Masri S.P.R. 2013. "Fog index dan keterbacaan berita utama (headline) Suara Merdeka 03 Mei 2013". *Jurnal Ilmu Komunikasi*, Vol. 10, No. 1, 41-48.
- Meli. 2013. "Budaya konteks tinggi: Studi kasus budaya Indonesia dan Cina". *Jurnal Ilmiah Program Studi Pendidikan Bahasa dan Sastra Indonesia*.
- Miller, B.P. 2010. "The effects of reporting complexity on small and large investor trading" *The Accounting Review*, Vol. 85, No. 6 pp. 2107–2143.
- Moreno, A. dan Casasola, A. 2015. "A readability evolution of narratives in annual reports: A longitudinal study of two Spanish companies". *Journal of Business and Technical Communication*, 1-34.
- Neely, A., Gregory, M. dan Platts, K. 2005. "Performance measurement system design: A literature review and research agenda". *International Journal of Operations & Production Management*, 25(12), 1228–1263.
- Neu, D., Warsame, H. dan Pedwell, K., 1998. "Managing public impressions: environmental disclosures in annual reports". *Accounting, Organizations and Society* 23, 265-282
- Patralita, C.W. dan Juliarto, A. 2014. "Dampak adopsi IFRS terhadap panjang laporan keuangan pada perusahaan yang terdaftar di BEI". *Diponegoro Journal of Accounting*, Vol. 3, No. 2, Hal. 1-15.
- Peraturan Otoritas Jasa Keuangan No. 29/POJK.04/2016. *Laporan Tahunan Emiten atau Perusahaan Publik*.
- Russell, Bertrand. 1923. "Vagueness". *The Australian Journal of Psychology and Philosophy*, 1:2, 84-92.
- Saptono, D., Fitriyaningsih, Ningsih, T.W.R. dan Sampurna, T.M. 2013. "Prototipe readability test dalam wacana ilmiah". *Proceeding PESAT (Psikologi, Ekonomi, Sastra, Arsitektur dan Teknik Sipil)*, Vol. 5 ISSN: 1858-2559.
- Schrand, C.M. dan Walther, B.R. 2000. "Strategic benchmarks in earnings announcement: the selective disclosure of prior-period earnings components". *The Accounting Review* 75: 151–177.



- Sekaran, U. 2003. *Research Methods for Business: A skill Building Approach*. John Wiley & Sons.
- Singhvi, S.S. dan Desai, H.B. 1971. "An empirical analysis of the quality of corporate financial disclosure". *The Accounting Review*, January 1971.
- Statement of Financial Accounting Concept No 1. 2008. *Objectives of Financial Reporting by Business Enterprises*.
- Sorensen, R. 1985: 'An argument for the vagueness of "vague"'. *Analysis* 45:134–7.
- Sorensen, R. 1988: *Blindspots*. Oxford: Clarendon Press.
- Subramanian, R., Robert G.I. dan Rodney D.B. 1993. "Performance and readability: a comparison of annual reports of profitable and unprofitable corporations". *Journal of Business Communication* 30, 49–61.
- Sudana, I Made. 2011. *Manajemen Keuangan Perusahaan: Teori & Praktik*. Jakarta: Erlangga.
- Surat Edaran Otoritas Jasa Keuangan No. 30/SEOJK.04/2016. *Bentuk dan Isi Laporan Tahunan Emiten atau Perusahaan Publik*.
- Unger, P. 1979. "There are no ordinary things". *Synthese* 41, 117-154.
- Watts, R.L. dan Zimmerman, J.L. 1978. "Towards a positive theory of the determination of accounting standards". *The Accounting Review* Vol LIII, No. 1.
- Wheeler, S.C. 1979. "On that which is not. *Synthese* 41, 155-173.
- Williamson, T. 1994. *Vagueness*. London and New York: Routledge.
- Yasa, KN, Utama, M. dan Martha, N. 2013. "Kecermatan Formula Flesch, Fog Index, Grafik Fry, SMOG, dan BI sebagai Penentu Keefektifan Teks Berbahasa Indonesia". *E-Journal Program Pascasarjana Universitas Pendidikan Ganesha*, Vol. 2 Tahun 2013.