



DAFTAR PUSTAKA

Anne P. Villamil (1980), Artikel : *The new palgrave Dictionary of Economics*. University of Illinois.

Bader Al-Shammari (2014), Jurnal: *Kuwait corporate characteristics and level of risk disclosure: A content analysis approach*, Journal of Contemporary Issues in Business Research, Vol 3, No. 3.

Christine A. Botosan, Mary Stanford (2005), Jurnal: *Managers' Motives to Withhold Segment Disclosures and the Effect of SFAS No. 131 on Analysts' Information Environment*, Accounting and Business Education Research and Practice Worldwide The Accounting Review Vol. 80 No. 3.

Christine A. Botosan (1997), Jurnal: *Disclosure Level and the Cost of Equity Capital*, Journal Accounting Review Vol. 72 No. 3.

David Mathuva (2012), Jurnal: *The determinants of forward-looking disclosures in interim reports for non-financial firms: Evidence from a developing country*, International Journal of Accounting and Financial Reporting, Vol 2, No. 2.

Dan Givoly, Carla Hayn, Julia D'Souza (1999), Jurnal: *Measurement Errors and Information Content of Segment Reporting*, Review Accounting Studies 4 Pages 15-43.

Donna L Street, Nancy B. Nichols, Sidney J.Gray (2000), Jurnal: *Segment disclosures under SFAS No. 131: Has Business segment reporting improved?*, American Accounting Association, Accounting Horizon, Vol 14, No. 3.

Donna L. Street, Nancy B. Nichols (2002), Jurnal: *Line of business and geographic segment disclosures: an analysis of the impact of IAS 14 revised*, Journal of International Accounting Auditing and Taxation 11, page 91-113.

Elio Alfonso (2012), Jurnal: *Manager's Segment Financial Reporting Choice: An Analysis of Firms Segment Reconciliation*, The Journal of Applied Bussiness Research.

Helen Isidro, Ivana Raonic (2005), Jurnal: *Firm Incentive, Istitutional Complexcity and the Quality of "Harmonized" Accounting Number*.

Ikatan Akuntan Indonesia (2009), *Pelaporan Segmen*, Pernyataan Standar Akuntansi Keuangan (PSAK) No. 5.

International Accounting Standard Board (2013), *Segment Reporting*, International Financial Reporting Standard No. 8.

Copyright © 2013 Institut Bisnis dan Informatika Kwik Kian Gie

Hak Cipta Dilindungi Undang-Undang

Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mengemukakan sumber:
 a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.
 b. Pengutipan tidak merugikan kepentingan yang wajar IBKKG.

2. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBKKG.



Jerry J. Weygandt, Paul D. Kimmel, and Donald E. Kieso (2010), *Financial Accounting : IFRS Edition, 1st Edition*.

Jhon D. Martin, Akin Sayrak (2003), *Jurnal: Corporate diversification and shareholders value: a survey of recent literature*, Journal of Corporate Finance 9 pages 37-57.

Joni, Lina (2010), *Jurnal: Faktor-faktor yang mempengaruhi struktur modal*, Jurnal Bisnis dan Akuntansi Vol. 12 No. 2.

Joseph H. Fan, T.J Wong (2001), *Jurnal: Corporate ownership structure and the Informativeness of accounting earnings in East Asia*, CEI Working Paper Series No. 21.

Kebir Ibrahim (2014), *Jurnal: Firm Characteristics and Voluntary Segment Disclosure among the Largest Firms in Nigeria*, International Journal of Trade, Economics and Finance, Vol. 5, No. 4.

K.R. Subramanyam, Jhon J. Wild (2009), *Financial Statement Analysis*, Jilid 10e, United States: McGraw-Hill/Irwin.

Linda Elizabeth De Angelo (1981), *Jurnal: Auditor Size and Audit Quality*, Journal of Accounting and Economics 3.

Manuela Lucchese, Ferdinando Di Carlo (2013), *Jurnal: An Analysis of segment disclosure under IFRS 8 and IAS 14R: Evidence from Italian listed Companies*.

Michael H. Bradbury (1992), *Jurnal: Voluntary Disclosure of Financial Segment Data: New Zealand Evidence*, Department of Accounting and Finance University of Auckland.

Michael J. Ferguson, Kevin C.K. Lam, Grace Meina Lee (2002), *Jurnal: Voluntary disclosure by state-owned Enterprise listed on the Stock Exchange of hongkong*, Journal of international Financial Management and Accounting No. 13.

Michael C. Jensen, William H. Meckling (1976), *Jurnal: Theory of Firms: Managerial Behaviors, Agency Cost, and Ownership Structure*, Journal of financial Economics.

Michael J. Ettredge, Soo Young Kwon, David B. Smith, Mary Smith (2006), *Jurnal: The Effect of SFAS No. 131 on the cross-segment variability of profits reported by multiple Segment Firms*, Review of Accounting Studies 91-117.

Mohammad Hossain, Helmi Hammami (2009), *Jurnal: Voluntary disclosure in the annual reports of an emerging country : The case of Qatar*, Advance in Accounting, incorporating Advances in International Accounting 25.

Nancy B. Nichols, Donna L. Street, Sandra J. Cereola (2012), *Jurnal: An analysis of the impact of adopting IFRS 8 on the segment disclosures of European blue chip companies*, Journal of International Accounting, Auditing and Taxation 21.

© Saripita IBIKKG (Institut Bisnis dan Informatika Kwik Kian Gie)

Hak Cipta Dilindungi Undang-Undang. Dilarang mengutip atau sebagian atau seluruh karya tulis ini tanpa mengemukakan sumber. a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah. b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.

2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



- Nancy B. Nichols, Donna L. Street, Ann Tarca (2013), Jurnal: *The impact of segment reporting under the IFRS 8 and SFAS 131 Management Approach: A research review*, Journal of International Financial Management and Accounting 24.
- Nancy B. Nichols, Donna L. Street (2007), Jurnal: *The relationship between competition and business segment reporting decisions under the management approach of IAS 14 revised*.
- Pedro Nuno Pardal, Ana Isabel Morais (2012), Jurnal: *Segment reporting under IFRS 8 – Evidence from Spanish listed firms*.
- Rebecca N. Hann, Yvonne Y. Lu (2008), Jurnal: *Earning Management at the Segment Level*, Marshall Research Paper Series.
- Robert Bushman, Qi Chen, Ellen Engel, Abbie Smith (2004), Jurnal: *Financial accounting information, organizational complexity and corporate governance system*, Journal of Accounting and Economics 37, page 167-201.
- Robert Bushman, Qi Chen, Ellen Engel, Abbie Smith (2002), Jurnal: *Financial Accounting information, organizational complexity and corporate governance systems*.
- Ross L. Watts, Jerold L. Zimmerman (1990), Jurnal: *Positive Accounting Theory: A ten Year Perspective*, The Accounting review Vol. 65 No. 1
- Stacey J. Gray, Lee H. Radebaugh, Clare B. Roberts, (1990), Jurnal: *International Perceptions of cost constraints on voluntary information disclosures: A comparative study of U.K. and U.S. multinationals*, Journal of International Business Studies.

Harta Cipta Didukungi - Undang - Undang

1. Dilengkapi dengan metodologi penelitian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:

a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.

b. Pengutipan tidak merugikan kepentingan yang wajar IBKKG.

2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBKKG.