

DAFTAR PUSTAKA

- Ahdan, Syaiful. 2015. *Extensible Business Reporting Language (XBRL) Sebagai Pertukaran Standar Pelaporan Keuangan Internasional*. Institut Teknologi Bandung.
- Alles & Piechocki. 2012. *Will XBRL Improve Corporate Governance? A Framework For Enhancing Governance Decision Making Using Interactive Data*. International Journal of Accounting Information Systems. Vol. 13. Hal:91-108.
- Bapepam. 2013. Manfaat XBRL. <http://www.bapepam.go.id/old/xbrl/id>. (12 Oktober 2013).
- BI. 2013. *Indonesian Banking Booklet*. <http://www.bi.go.id>. Artikel. Vol. 10. ISSN: 1858-4233.
- Blankespoor, et al. 2011. *Capital Market Effects of Financial Reporting Regulation Requiring Nontrivial Investor Involvement: Evidence From The XBRL Mandate. Working Paper*. University of Michigan and Indiana University.
- Bursa Efek Indonesia. 2016. *Tentang XBRL*. <http://www.idx.co.id/id-id/beranda/perusahaantercatat/xbrl/tentangxbrl.aspx> (16 November 2016).
- Chadajah, Siti. 2010. *Analisis Pengaruh Harga, Volume Perdagangan, Return, Frekuensi Perdagangan, dan Volatilitas Harga Saham Terhadap Bid Ask Spread Pada Perusahaan yang Melakukan Stock Split Periode 2004-2008*. Skripsi: Universitas Islam Negeri Syarif Hidayatullah Jakarta.
- Chen & Li. 2013. *Analysis the Impact of XBRL in China's Capital Market Using Methods of Empirical Research*. Research Journal of Applied Sciences, Engineering and Technology. Vol. 5. No. 5. Hal: 1521-1527.
- Faboyede, et al. 2016. *Extensible Business Reporting Language (XBRL): A Tool for Accounting Education in the 21st Century*. Journal of Accounting, Finance and Auditing Studies. Vo. 2. No. 3. Hal:85-97.
- Ghozali, Imam. 2013. *Aplikasi Analisis Multivariate dengan Program IBM SPSS 21 Edisi 7*. Semarang: Universitas Diponegoro.
- Geiger, et al. 2014. *Releasing Information In XBRL: Does It Improve Information Asymmetry For Early US Adopters ?*. Journal Academy of Accounting and Financial Studies Vo. 18, No. 4.

- Gumanti, A. Tatang. 2009. *Teori Sinyal Dalam Manajemen Keuangan*. Universitas Jember.
- IDXnet. 2016. *Sarana Pelaporan Elektronik Perusahaan Tercatat (E-Reporting)*. www.idx.co.id.
- IDX. 2014. *Panduan Taxonomy*. www.idx.co.id.
- Ikhsan, dkk. 2015. *Teori Akuntansi*. Bandung: Citapustaka Media.
- Izzalqurny, R. Tomy. 2016. *Extensible Business Reporting Language (XBRL): Analisis Rencana Penerapan Pada Bursa Efek Indonesia (Studi Literatur)*. Skripsi: Universitas Jember.
- Jensen, Meckling. 1976. *Theory of The Firm: Manajerial Behaviour, Agency Cost and Ownership Structure*. *Journal of Financial Economic* Vol. 3, No. 4. Hal: 305-360.
- Komalasari, P.T dan Baridwan, Zaki. 2001. *Asimetri Informasi dan Cost of Equity Capital*. *Jurnal Riset Akuntansi Indonesia*. Vol. 4, No. 1, Hal: 64-81.
- Mardiyah, A. Ainul. 2002. *Pengaruh Informasi Asimetri dan Disclosure Terhadap Cost of Capital*. *Jurnal Riset Akuntansi Indonesia*. Vol.5, No. 2. Hal: 229-256.
- Masnadi. 2014. *Dampak Peningkatan Efisiensi Bank Syariah Melalui Rancangan Model Enterprise Data Warehouse (EDW) untuk Kebutuhan Konversi Data Menjadi Format XBRL*. *Jurnal: Politeknik Negeri Jakarta*.
- Moedjiono dan Wijanarko. 2015. *Prototipe Sistem Pelaporan Bank Indonesia Berbasis Extensible Business Reporting Language (XBRL): Studi Kasus PT. Bank Tabungan Negara*. *Jurnal Telematika Mkom* Vol.7, No. 1, Hal: 39-48.
- Nuryatno, dkk. 2007. *Hubungan Antara Pengungkapan, Informasi Asimetri, dan Biaya Modal*. *Jurnal Informasi, Perpajakan, Akuntansi, dan Keuangan Publik*. Vol. 2. No. 1. Hal: 9-26.
- Perdana, Arif. 2013. *XBRL: Implikasi Pada Paradigma dan Rantai Pasok Pelaporan Keuangan*. *SNATI*. Hal: A14-A-20.
- Purwatiningsih dan Ayuningtyas. 2013. *Pengaruh Frekuensi Pelaporan Keuangan Interim Terhadap Asimetri Informasi dan Cost of Equity Pada Perusahaan yang Terdaftar di Bursa Efek Indonesia Tahun 2009-2011*. *Jurnal: Universitas Indonesia*.
- Sanusi, Anwar. 2016. *Metodologi Penelitian Bisnis*. Jakarta: Salemba Empat.

- Satria dan Supatmi. 2013. *Reaksi Pasar Sebelum dan Sesudah Internet Financial Reporting*. Jurnal Akuntansi dan Keuangan. Vol. 15. No. 2. Hal: 86-94.
- Scott, R. William. 2015. *Financial Accounting Theory Seventh Edition*. Pearson Canada Inc.
- Selim, P. Sam. 2012. *The Roadmap to Successful XBRL Adoption*. www.xbrlpower.ca. A Division of SQL Power Group Inc.: Canada (diakses pada 16 November 2016).
- Stavropoulos, S., Elissavet, A. dan Lalou, T. 2013. *Acceptance and usage of extensible business reporting language: an empirical review*. *Journal of Social Sciences*. Vol. 9, No. 1, Hal:14-21.
- Stoll R. Hans. 1989. *Inferring The Components of The Bid Ask Spread: Theory and Empirical Test*. *The Journal of Finance*. Vol. 44, No. 1, Hal: 115-134.
- Tzu-Yi et al. 2016. *Does XBRL Adoption Imporve Information Asymmetry? Evidence from Taiwan Public Companies*. *Journal of Global Economics* Vol. 4, No. 1.
- Warsidi. 2014. *Sistem Pelaporan Keuangan Berbasis XBRL*. (Online). <http://www.google.com>
- Yoon et al. 2010. *Does XBRL Adoption Reduce Information Asymmetry ?*. *Journal of Business Research* 64:157-163.
- Yusuf, Oik. 2014. *Pengguna Internet Indonesia Nomor Enam Dunia*. <http://www.google.com> (24 November 2014).