

Pemanfaatan Jurnal dalam Database EBSCO “*Business Source Complete*”

Sebagai Sumber Rujukan dalam Penyusunan Skripsi Mahasiswa

Jurusan Akuntansi Fakultas Ekonomika dan Bisnis UGM

Yang Lulus Pada Tahun 2011

SKRIPSI

Diajukan Kepada Fakultas Adab dan Ilmu Budaya

Universitas Islam Negeri Sunan Kalijaga Yogyakarta

Untuk Memenuhi sebagian Syarat Guna Memperoleh

Gelar sarjana Ilmu Perpustakaan



Disusun oleh

HENI PURWANINGSIH

07140109

PRODI ILMU PERPUSTAKAAN

FAKULTAS ADAB DAN ILMU BUDAYA

UNIVERSITAS ISLAM NEGERI SUNAN KALIJAGA

YOGYAKARTA

2013

Sukirno, SIP., M.A.

Dosen Prodi Ilmu Perpustakaan Fakultas Adab dan UIN Sunan Kalijaga
Yogyakarta

NOTA DINAS

Hal : Skripsi

Saudara Heni Purwaningsih

Kepada Yth.

Prodi Fakultas Adab

UIN Sunan Kalijaga

Yogyakarta

Assalamu'alaikum warahmatullahi wabarokatuh

Setelah membaca, meneliti, mengoreksi dan mengadakan perbaikan seperlunya, menurut kami skripsi saudara :

Nama : Heni Purwaningsih

NIM : 07140109

Prodi : Ilmu Perpustakaan

Judul : Pemanfaatan jurnal dalam Database EBSCO "Business Source Complete" sebagai Bahan Rujukan dalam Penyusunan Skripsi Mahasiswa Jurusan Akuntansi Fakultas Ekonomika Dan Bisnis UGM yang Lulus pada Tahun 2011

Dapat diajukan untuk memenuhi sebagian syarat untuk memperoleh gelar sarjana strata satu dalam Ilmu Perpustakaan dan Informasi fakultas Adab dan Ilmu Budaya UIN Sunan Kalijaga Yogyakarta.

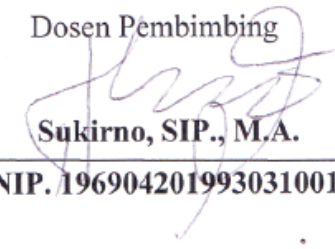
Berkenaan dengan hal tersebut, saya mohon agar mahasiswa yang bersangkutan segera dipanggil untuk mempertahankan skripsinya dalam sidang munaqosah.

Atas perhatian bapak/ibu, saya ucapkan terima kasih

Wassalamu'alaikum warahmatullahi wabarokatuh

Yogyakarta, Agustus 2013

Dosen Pembimbing


Sukirno, SIP., M.A.

NIP. 196904201993031001



KEMENTERIAN AGAMA
UNIVERSITAS ISLAM NEGERI SUNAN KALIJAGA
FAKULTAS ADAB DAN ILMU BUDAYA

Jl. Marsda Adisucipto Yogyakarta 55281 Telp./Fak. (0274) 513949
Web : <http://adab.uin-suka.ac.id> E-mail : fadib@uin-suka.ac.id

PENGESAHAN SKRIPSI/TUGAS AKHIR

Nomor: UIN.02/DA/PP.009/2407/2013

Skripsi / Tugas Akhir dengan judul:

PEMANFAATAN JURNAL DALAM DATABASE EBSCO "BUSINES SOURCE COMPLETE"
SEBAGAI SUMBER RUJUKAN DALAM PENYUSUNAN SKRIPSI MAHASISWA JURUSAN
AKUNTANSI FAKULTAS EKONOMIKA DAN BISNIS UGM YANG LULUS TAHUN 2011

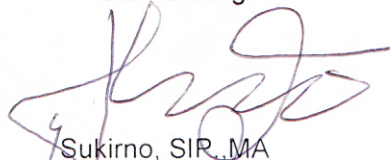
Yang dipersiapkan dan disusun oleh :

Nama : Heni Purwaningsih
NIM : 07140109
Telah dimunaqosyahkan pada : Senin, 26 Agustus 2013
Nilai Munaqosyah : A/B

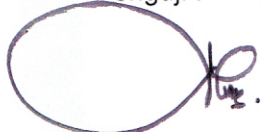
Dan telah dinyatakan diterima oleh Fakultas Adab dan Ilmu Budaya UIN Sunan Kalijaga.

TIM MUNAQOSYAH

Ketua Sidang


Sukirno, SIP., MA
NIP. 19690420 199303 1 001

Penguji I



M. Solihin Arianto, S.Ag., SIP., M.LIS
NIP. 19700906 199903 1 012

Penguji II



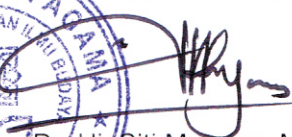
Siti Rohaya, S.Ag., MT
NIP. 19790622 200604 2 003

Yogyakarta, 26 September 2013

Dekan

Fakultas Adab dan Ilmu Budaya

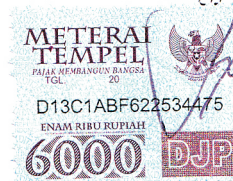



Dr. Hj. Siti Maryam, M.Ag
NIP. 19680117 198503 2 001

PERNYATAAN

Dengan ini saya menyatakan bahwa dalam skripsi ini asli karya sendiri, bukan jiplakan dari karya yang pernah diajukan untuk memperoleh gelar akademik di suatu perguruan tinggi manapun. Sepanjang pengetahuan saya tidak terdapat karya atau pendapat yang pernah ditulis atau diterbitkan oleh orang lain, kecuali yang secara tertulis diacu dalam naskah ini dan disebutkan dalam daftar pustaka.

Yogyakarta, 20 Juni 2013



Heni Purwaningsih
(07140109)

MOTTO

Yakinsah bahwa Setiap masalah ada jalan keluarnya, Mungkin

kita tak dapat melihatnya, namun Tuhan tahu jalan keluarnya.

Yakin dan percayalah padaNya.



HALAMAN PERSEMBAHAN



Dengan mengucap syukur alhamdulillah, kupersembahkan skripsi ini untuk orang-orang yang kusayangi:

1. Bapak dan Ibu tercinta, motivator terbesar dalam hidupku yang tak pernah putus dalam mendo'akan dan menyayangiku, atas semua pengorbanan dan dukungannya mengantarku sampai kini.
2. Adikku Vina dan Putri serta seluruh keluargaku yang selalu memberikan semangat dan keceriaan di saat aku menghadapi kesulitan dalam mengerjakan laporan ini.
3. Mr. Gembul yang slalu memberi inspirasi dan semangat baik dalam menulis maupun dalam menghadapi krisis kepercayaan serta motivasi yang datang di bulan-bulan terakhir penyusunan laporan ini.
4. Teman-teman IPI Suka “main” dan semua teman-teman yang tak mungkin penulis sebutkan satu-persatu.

KATA PENGANTAR

Alhamdulillah, puji syukur kehadiran Allah SWT, atas rahmat, hidayah, serta inayah-Nya, sehingga penulis dapat menyelesaikan laporan skripsi dengan judul :*”Pemanfaatan Jurnal dalam Database EBSCO “Business Source Complete” sebagai Sumber Rujukan dalam Penyusunan Skripsi Mahasiswa Jurusan Akuntansi Fakultas Ekonomika dan Bisnis UGM Yang Lulus Pada Tahun 2011”*. Shalawat serta salam semoga senantiasa tercurahkan kepada Rasulullah SAW.

Penulis yakin bahwa skripsi ini tidak dapat terselesaikan dengan baik tanpa rahmat Allah SWT dan petunjuknya. Bimbingan serta dorongan dari berbagai pihak, baik secara langsung maupun secara tidak langsung dan materil maupun spiritual. Oleh karena itu, dengan segala kerendahan hati penulis menyampaikan ucapan terima kasih dan penghargaan setinggi-tingginya kepada:

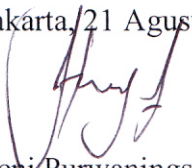
1. Ibu Dr. Hj. Siti Maryam, M.Ag selaku Dekan Fakultas Adab dan Ilmu Budaya Universitas Islam Negeri Sunan Kalijaga.
2. Hj. Sri Rohyanti Zulaikha, S.Ag.,SIP.,M.Si Ketua Prodi Ilmu Perpustakaan Fakultas Adab dan Ilmu Budaya beserta seluruh staf dan karyawannya.
3. Bapak Sukirno, S.IP., M.A. selaku dosen pembimbing skripsi yang telah meluangkan waktu, tenaga, dan pikiran untuk member pengarahan dan bimbingan penuh kesabaran disela-sela kesibukannya.
4. Bapak Nurdin, S.Ag., SS., M.Lis. selaku dosen pembimbing akademik yang telah memberi masukan sehingga skripsi ini dapat terselesaikan dengan baik.

5. Segenap Dosen Prodi Ilmu Perpustakaan Fakultas Adab Uin Sunan Kalijaga Yogyakarta.
6. Bapak Arif Surachman, S.IP., M.B.A. dan Ibu Maryatun, S.E., M.A. selaku Kepala Perpustakaan Fakultas Ekonomika dan Bisnis UGM yang telah memberikan izin penelitian.
7. Segenap jajaran Pustakawan dan Staf di Perpustakaan Fakultas Ekonomika dan Bisnis UGM.
8. Orang tua yang selalu mendoakan dan mendukung. Bapak dan Ibu tercinta yang telah memberikan doa restu, kasih sayang dan nasehat-nasehat yang sangat berharga dan selalu membuat penulis semangat dalam penulisan skripsi ini, penulis mengucapkan terima kasih.
9. Sahabat-sahabat serta teman-teman seperjuangan yang tidak dapat saya tulis satu persatu.

Penulis haturkan sekali lagi terima kasih. Penulis menyadari sepenuhnya, terlalu banyak kekurangan dalam tulisan ini, namun penulis menyakinkan bahwa kekurangan adalah kesempurnaan yang bisa digengam. Maka kritik dan saran penulis harapkan.

Akhirnya, dengan mengharap ridha Allah SWT semoga skripsi ini dapat bermanfaat. Amin.

Yogyakarta, 21 Agustus 2013



Heni Purwaningsih
(07140109)

DAFTAR ISI

Halaman Judul.....	i
Halaman Nota Dinas	ii
Halaman Pengesahan	ii
Halaman Pernyataan keaslian	iv
Motto	v
Halaman Persembahan	vi
Kata Pengantar	vii
Daftar Isi	ix
Daftar Tabel dan diagram	xii
Daftar Lampiran.....	xii
Intisari	xiii
Abstract	xiv

BAB I. PENDAHULUAN

1.1. Latar Belakang	1
1.2. Rumusan Masalah.....	6
1.3. Tujuan Penelitian	6
1.4. Manfaat penelitian.....	7
1.5. Cakupan Pembahasan	8
1.6. Sistematika Pembahasan.....	9

BAB II. TINJAUAN PUSTAKA DAN LANDASAN TEORI

2.1. Tinjauan Pustaka	11
2.2. Landasan Teori.....	15
2.2.1. Jurnal.....	15
2.2.1.1. Jurnal Ilmiah Elektronik	17
2.2.2. Pemanfaatan Jurnal Ilmiah Elektronik.....	21

2.2.2.1. Evaluasi Koleksi Jurnal Elektronik	22
2.2.3. Bibliometrika	25
2.2.3.1. Analisis Sitasi	28
2.2.4. Database EBSCO “ <i>Business Source Complete</i> ”	34
 BAB III. METODOLOGI PENELITIAN	
3.1. Jenis Penelitian	37
3.2. Subjek dan Objek Penelitian.....	38
3.3. Waktu dan Tempat Penelitian.....	38
3.4. Populasi dan Sampel.....	39
3.5. Metode Pengumpulan Data	40
3.6. Metode Analisis Data	43
 BAB IV. HASIL DAN PEMBAHASAN	
4.1. Gambaran Umum Tempat Penelitian	45
4.1.1. Profil Singkat Perpustakaan FEB UGM.....	45
4.1.2. Sumber Daya Manusia Perpustakaan FEB UGM	47
4.1.3. Fasilitas Dan Aset.....	48
4.1.4. Koleksi Perpustakaan FEB UGM.....	48
4.2. Deskripsi Operasional Penelitian.....	53
4.3. Hasil Penelitian dan Pembahasan	54
4.2.1. Pemetaan Sitasi.....	54
4.2.2 Ketersediaan Jurnal dalam Database EBSCO “ <i>Business Source Complete</i> ”	60
4.2.3. Pemanfaatan Jurnal dalam Database EBSCO “ <i>Business Source Complete</i> ”	63
 BAB V. PENUTUP	
5.1. Kesimpulan.....	71
5.2. Saran	71
Daftar Pustaka	73
Lampiran-Lampran	77

Daftar Tabel dan Diagram

A. Daftar Tabel

1. Tabel 1. Tabel jam buka layanan	46
2. Tabel 2. Tabel Sumber daya Manusia.....	47
3. Tabel 3. Pertambahan koleksi Perpustakaan tahun 2003-2011.....	49
4. Tabel 4. Tabel perkembangan koleksi terbitan berkala tahun 2003- 2011.....	51
5. Tabel 5. Tabel database e-jurnal	52
6. Tabel 6. Tabel Koleksi Perpustakaan Fakultas Ekonomika dan Bisnis UGM	53
7. Tabel 7. Tabel Pemetaan Sitasi	54
8. Tabel 9. Tabel ketersediaan Jurnal.....	60
9. Tabel 9. Tabel Judul Jurnal yang disitir dan frekuensi sitiran	65
10. Tabel 10. Tabel Data kepengarangan yang sering disitir.....	68

B. Daftar gambar

C. Gambar 1. Diagram tahun terbit jurnal	69
--	----

Daftar Lampiran-Lampiran

1. Lampiran 1. Daftar skripsi yang menjadi sampel penelitian
2. Lampiran 2 Daftar judul jurnal yang disitir
3. Lampiran 3. Judul Jurnal dan Frekuensi Sitiran
4. Lampiran 4. Tabel ketersediaan jurnal dalam *Database EBSCO “Business Source Complete”*
5. Lampiran 5. Tabel Sampel Isaac dan Michael
6. Lampiran 6. Surat izin Penelitian
7. Lampiran 7. Surat Keterangan Ijin Penelitian
8. Lampiran 8. Surat Keterangan Telah Melakukan Penelitian

INTISARI

Heni Purwaningsih (07140109), Pemanfaatan Jurnal dalam Database EBSCO “*Business Source Complete*” Sebagai Sumber Rujukan dalam Penyusunan Skripsi Mahasiswa Jurusan Akuntansi Fakultas Ekonomika dan Bisnis UGM Yang Lulus Pada Tahun 2011

Penelitian ini merupakan penelitian yang membahas mengenai pemanfaatan jurnal dalam database EBSCO yang dimanfaatkan oleh mahasiswa dalam penyusunan karya ilmiahnya. Penelitian ini merupakan penelitian deskriptif yang menggunakan pendekatan analisis sitasi, yaitu melakukan analisis terhadap jurnal yang menjadi bahan rujukan dalam penyusunan skripsi mahasiswa Jurusan Akuntansi Fakultas Ekonomika dan Bisnis UGM yang lulus pada tahun 2011. Berdasarkan olah data sitasi 90 judul skripsi diperoleh 516 judul artikel jurnal yang disitir dan diperoleh prosentase pemanfaatan jurnal dalam database “*Business Source Complete*” sebesar 13.79%. Prosentase tersebut menunjukkan bahwa pemanfaatan jurnal masih sangat kurang. Sedangkan prosentase ketersediaan koleksi Jurnal dalam database EBSCO “*Business Source Complete*” mencapai 59.88% termasuk dalam penilaian cukup tersedia. Dalam penelitian ini juga diperoleh core journal/jurnal utama yang menjadi sumber rujukan mahasiswa jurusan Akuntansi Fakultas Ekonomika dan Bisnis UGM yaitu *Management Information System Quarterly*; *The Accounting Review*; *Journal of Accounting Research*; *Journal of Financial Economics*; *Journal of Finance*; *Academic of Management Review*; *Management Science*; *Accounting and Business Research*; *Information System Research*; *Journal of Accounting and Economic*. Sembilan diantaranya merupakan jurnal-jurnal yang tergolong dalam “*landing journal*” atau ranking pertama dalam pengelompokan berdasar ESSEC Ranking of Journals tahun 2012. Untuk mengoptimalkan pemanfaatan jurnal dalam database EBSCO “*Business Source Complete*” perlu adanya sosialisasi dan pelatihan pemanfaatan jurnal yang lebih efektif kepada mahasiswa Fakultas Ekonomika dan Bisnis UGM.

Key word: use of journal, citation analysis, availability of journals,

ABSTRACT

Heni Purwaningsih (07140109), The Utilization of Journals in Ebsco Database “*Business Source Complete*” as Reference in the Writing of Thesis by Students of the Department of Accounting Faculty of Economics and Business UGM Graduating in 2011

This study is a research discussing the utilization of journals in Ebsco database by students in writing their academic assignments. This study is a descriptive research using citation-analysis approach that analyzes journals used as reference in the writing of thesis by students of the Department of Accounting Faculty of Economics and Business UGM who graduated in 2011. Based on data analysis, in 90 student’s theses there are 516 articles cited from journals in Ebsco database. It is also known that the percentage of the utilization of journals in Ebsco database is 13.75%. This percentage indicating that the utilization of journals in the EBSCO databases is very less. Meanwhile, the percentage of the availability of journal collection in Ebsco database reaches 56.69% indicating a fair availability rate. In this research it is also obtained data showing that the core journals used by the students of the Department of Accounting Faculty of Economics and Business UGM are *Management Information System Quarterly*; *The Accounting Review*; *Journal of Accounting Research*; *Journal of Financial Economics*; *Journal of Finance*; *Academic of Management Review*; *Management Science*; *Accounting and Business Research*; *Information System Research*; *Journal of Accounting and Economic*. Nine of these journals are classified as “*landing journals*” or first-ranks in the classification based on ESSEC Ranking of Journals 2012. In order to optimize the utilization of journals in Ebsco database “*Business Source Complete*”, it is necessary to provide dissemination and training on more effective utilization of journals for the students of the Department of Accounting Faculty of Economics and Business UGM.

Key word: the use of journal, citation analysis, availability of journals,

BAB I

PENDAHULUAN

1.1.Latar Belakang

Penelitian merupakan bagian penting dalam aktifitas perguruan tinggi, disamping proses belajar mengajar. Hal ini tercantum jelas dalam Tri Dharma Perguruan Tinggi. Setiap mahasiswa sebelum mengakhiri pendidikannya diharuskan menulis skripsi, tesis atau disertasi yang merupakan bagian dari kegiatan penelitian. Agar dapat menghasilkan penelitian yang baik dibutuhkan literatur-literatur pendukung yang memadai. Untuk itu keberadaan perpustakaan di perguruan tinggi sangat penting sebagai pengelola literatur guna mendukung proses penelitian.

Peraturan Pemerintah nomor 30 Tahun 1990 tentang pendidikan tinggi yang secara garis besar menerangkan bahwa perpustakaan adalah Unit Pelaksana Teknis (UPT) yang merupakan unsur yang perlu ada dalam perguruan tinggi, mulai dari universitas, institut, sekolah tinggi, politeknik, dan akademik untuk menunjang pelaksanaan kegiatan pendidikan, penelitian dan pengabdian kepada masyarakat. Perpustakaan dalam melaksanakan fungsinya sebagai penunjang pelaksanaan kegiatan Tri Dharma Perguruan Tinggi terutama dalam hal penelitian tentunya harus memiliki koleksi perpustakaan yang memadai. Dalam kaitannya dengan penelitian, koleksi perpustakaan yang bisa dijadikan sebagai salah satu bahan literatur penunjang penelitian adalah jurnal atau majalah ilmiah baik dalam bentuk tercetak maupun elektronik.

Jurnal atau majalah ilmiah merupakan publikasi ilmiah yang menyajikan informasi ilmiah terbaru dan memiliki peran strategis dalam pengembangan dan penyebaran ilmu pengetahuan. Publikasi ini membantu para ilmuwan atau peneliti mengikuti perkembangan ilmu pengetahuan dan teknologi yang sedang berkembang saat ini maupun yang akan datang. Informasi yang ada di dalam jurnal merupakan informasi penemuan, pemikiran dan hasil penelitian yang baru. Melalui jurnal ilmiah ini, para ilmuwan menuangkan ide-ide dan hasil penelitiannya sekaligus mengkomunikasikannya dengan para ilmuwan lain yang sesuai bidangnya. Dengan kata lain jurnal merupakan publikasi yang mempunyai peran yang penting dalam pengembangan ilmu pengetahuan dan teknologi. Penulis karya ilmiah maupun karya akademik perlu mengacu pada informasi-informasi yang terdahulu yang pernah ditulis oleh para peneliti sebelumnya, (Lasa HS, 2006: 2).

Jurnal ilmiah yang kita kenal saat ini, telah mendampingi dan hadir dalam dunia akademik dan penelitian sekitar 345 tahun. Berawal dari tahun 1665 sebagai tradisi ilmuwan Inggris dan terus berkembang menjadi tradisi para ilmuwan di seluruh dunia. Seiring dengan perkembangan ilmu pengetahuan yang semakin pesat semakin banyak pula jurnal ilmiah yang diterbitkan. Jurnal ilmiah pun dapat diterbitkan dalam berbagai media, baik tercetak maupun elektronik seperti *compact disk read only memory* (CD-ROM), *floppy disk* dan jaringan komputer (*network*) seperti *internet* (Harter, 1996). Didukung kemajuan teknologi informasi, publikasi jurnal ilmiah

saat ini lebih banyak dipublikasikan dalam bentuk elektronik atau dikenal dengan *e-Journal*.

Munculnya publikasi jurnal elektronik ini menggeser peran jurnal dalam media cetak yang dianggap terlalu lama dan membutuhkan biaya yang besar dalam hal penerbitan dan pemanfaatannya (Prahastuti, 2006:29). Jurnal versi elektronik memiliki informasi yang lebih mutakhir dan dapat diakses cepat oleh para ilmuwan atau peneliti dalam menunjang kegiatan penelitiannya. Adriaty (2006: 26) juga mengemukakan banyaknya keunggulan jurnal versi elektronik dibandingkan jurnal dalam versi cetak. Keunggulan tersebut antara lain: (1) bagi pihak penerbit dapat disebarkan lebih ekonomis karena penyiapan naskah, proses editing dan prosedur lainnya tidak serumit dan semahal biaya jurnal versi tercetak, (2) bagi perpustakaan dapat menghemat biaya pemeliharaan seperti penjilidan dan pemeliharaan di rak, dan (3) bagi para penulis dapat mengurangi panjangnya waktu atau proses penerbitan naskah atau dapat menghindari penundaan terbitan akibat terbatasnya ruang jurnal.

Keunggulan-keunggulan jurnal versi elektronik ini kemudian menjadikan perpustakaan-perpustakaan perguruan tinggi lebih memilih berlangganan jurnal versi elektronik dibandingkan versi cetak dalam menunjang kegiatan penelitian organisasi induknya. Demikian pula dengan perpustakaan Fakultas Ekonomika dan Bisnis Universitas Gadjah Mada. Dalam hal pengolahan dan pengadaan terbitan berseri terutama jurnal tercetak, perpustakaan Fakultas Ekonomika dan Bisnis UGM hanya memperolehnya

dari hadiah atau tidak berlangganan secara periodik. Hal tersebut dikarenakan mulai tahun 2005 manajemen fakultas dan universitas berlangganan database jurnal elektronik yaitu *Database EBSCO "Business Source Complete"*. Selain itu, Universitas Gadjah Mada juga telah melanggan beberapa database jurnal seperti Science Direct, Jstore, Proquest, Springlink, Emerald dan beberapa database lainnya. Database jurnal tersebut di dalamnya terdapat artikel-artikel hasil penelitian bidang ekonomi. Database jurnal tersebut bisa diakses di lingkungan UGM termasuk lingkungan Fakultas Ekonomi dan Bisnis.

DIKTI juga memberikan perhatian khusus dalam peningkatan kualitas pendidikan perguruan tinggi, dengan melanggan jurnal elektronik bagi PTN dan PTS di seluruh Indonesia. PTN atau PTS yang mendaftar nantinya akan mendapatkan *Username* dan *Password* yang bisa digunakan oleh sivitas akademika PTN atau PTS untuk mengakses berbagai jurnal yang telah dilanggan tersebut. Dengan Pemberian akses gratis ke dalam berbagai jurnal elektronik tersebut, diharapkan mampu menopang kegiatan proses belajar mengajar dan penelitian.

Langganan database jurnal elektronik ini harus diimbangi dengan pemanfaatan yang maksimal karena pihak DIKTI maupun pihak manajemen universitas dan fakultas telah mengalokasikan dana yang nominalnya tidak bisa dibilang sedikit. Oleh karena itu, saat ini yang menjadi fokus permasalahan adalah apakah fasilitas ketersediaan jurnal elektronik ini telah dimanfaatkan sebaik-baiknya oleh mahasiswa dalam melakukan penelitiannya. Permasalahan

ini kemudian menjadi alasan mengapa peneliti ingin melakukan penelitian mengenai pemanfaatan jurnal dalam *Database EBSCO "Business Source Complete"* terutama sebagai rujukan dalam penyusunan skripsi oleh mahasiswa Jurusan Akuntansi Fakultas Ekonomika dan Bisnis UGM yang lulus pada tahun 2011.

Database EBSCO merupakan sebuah sistem referensi dan informasi ilmiah yang dapat diakses secara online melalui internet. *Database* ini menyediakan akses ke berbagai database yang menyediakan informasi ilmiah dalam bentuk fulltext maupun sekedar informasi bibliografis dalam berbagai bidang ilmu. *Database EBSCO* memiliki 3 database utama yang dimunculkan dalam menu utama yaitu *EBSCOhost Research Database (Academics, Business Source, CINAHL dan MEDLINE with Full text)*, *Business Source Complete* dan *EBSCO Discovery Service*. *Database "Business Source Complete"* merupakan database bidang ekonomi dan bisnis dan merupakan salah satu database unggulan yang dimiliki *EBSCO* yang ditampilkan secara khusus dalam menu utama layanannya. Peneliti memilih *Database EBSCO "Business Source Complete"* dengan asumsi bahwa sebagai salah satu layanan database utama bidang ekonomi dan bisnis tentu sisi kontennya lebih lengkap dibandingkan dengan penyedia layanan jurnal bidang ekonomi dan bisnis database jurnal lain yang dilanggan oleh UGM.

Sumber utama data penelitian ini adalah skripsi mahasiswa Jurusan Akuntansi yang lulus pada tahun 2011. Dengan pertimbangan jurusan

Akuntansi Fakultas Ekonomika dan Bisnis UGM merupakan jurusan yang memiliki jumlah mahasiswa dan tingkat kelulusan yang lebih banyak dibanding jurusan manajemen dan ilmu ekonomi. Selain itu data skripsi jurusan akuntansi yang lulus pada tahun 2011 merupakan data skripsi tahun terbaru dan telah tersedia lengkap di perpustakaan Fakultas Ekonomika dan Bisnis UGM.

1.2. Rumusan Masalah

Adapun rumusan masalah dalam penelitian ini adalah bagaimana tingkat pemanfaatan jurnal dalam *Database EBSCO "Business Source Complete"* sebagai rujukan dalam penyusunan skripsi mahasiswa Jurusan Akuntansi Fakultas Ekonomika dan Bisnis UGM yang lulus pada tahun 2011.

1.3. Tujuan Penelitian

Tujuan penelitian tentang pemanfaatan jurnal dalam *Database EBSCO "Business Source Complete"* dalam penyusunan skripsi mahasiswa Jurusan Akuntansi Fakultas Ekonomika dan Bisnis UGM adalah sebagai berikut:

1. Mengetahui pemanfaatan jurnal dalam *Database EBSCO "Business Source Complete"* mahasiswa Jurusan Akuntansi Fakultas Ekonomika dan Bisnis UGM yang lulus pada tahun 2011.

2. Mengetahui judul-judul jurnal dalam *Database EBSCO "Business Source Complete"* yang dimanfaatkan dalam penyusunan skripsi oleh mahasiswa Jurusan Akuntansi Fakultas Ekonomika dan Bisnis UGM.
3. Mengetahui ketersediaan jurnal sebagai bahan rujukan penyusunan skripsi di Perpustakaan Fakultas Ekonomika dan Bisnis UGM.
4. Sebagai bahan masukan dan evaluasi dalam menentukan kebijakan pengelolaan bahan pustaka jurnal elektronik di Perpustakaan Fakultas Ekonomika dan Bisnis UGM.

1.4. Manfaat Penelitian

Manfaat dari penelitian mengenai "Pemanfaatan Jurnal dalam *Database EBSCO "Business Source Complete"* dalam penyusunan skripsi Mahasiswa Jurusan Akuntansi Fakultas Ekonomika dan Bisnis UGM yang Lulus Tahun 2011 adalah

1. Memberikan informasi mengenai pemanfaatan jurnal dalam database EBSCO *"Business Source Complete"* sebagai bahan pertimbangan dalam pelayanan dan pengelolaan jurnal di Perpustakaan Fakultas Ekonomika dan Bisnis UGM.
2. Penelitian ini diharapkan dapat menambah wawasan dan pengetahuan bagi pembaca umumnya dan bagi penulis khususnya.

1.5. Cakupan/Batasan Penelitian

Penelitian ini merupakan penelitian mengenai pemanfaatan jurnal dalam *Database EBSCO "Business Source Complete"* sebagai sumber rujukan dalam penyusunan skripsi mahasiswa Jurusan Akuntansi Fakultas Ekonomika dan Bisnis UGM. Seperti diketahui bahwa sebagian besar koleksi terbitan berkala Perpustakaan Fakultas Ekonomika dan Bisnis UGM tahun 2003 sampai saat ini adalah dalam bentuk database jurnal elektronik, sedangkan untuk jurnal *hardcopy* lebih didominasi jurnal-jurnal berbahasa Indonesia sedang *hardcopy* jurnal luar negeri sangat sedikit. Oleh karena itu, Pemanfaatan jurnal yang dimaksud dalam penelitian ini lebih dititik beratkan pada pemanfaatan jurnal yang ada dalam database jurnal elektronik yaitu *Database EBSCO "Business Source Complete"* yang dijadikan referensi dalam penyusunan skripsi mahasiswa Jurusan Akuntansi Fakultas Ekonomika dan Bisnis UGM yang lulus pada tahun 2011. Arti pemanfaatan dalam penelitian ini berdasarkan asumsi bahwa jurnal yang benar-benar dimanfaatkan dalam menyusun skripsi mahasiswa Jurusan Akuntansi Fakultas Ekonomika dan Bisnis UGM adalah jurnal internasional dengan ciri berbahasa asing dan tercantum dalam daftar pustaka skripsi serta tersedia dalam *Database EBSCO "Business Source Complete"*.

Selain itu, Peneliti juga menyadari akan keterbatasan waktu, tenaga dan biaya yang dimiliki. Oleh karena itu, penelitian mengenai pemanfaatan jurnal elektronik ini hanya meneliti sebagian dari populasi yang ada atau hanya

menggunakan sampel dari populasi yang ada dalam melakukan penelitian. Penentuan jumlah sampel penelitian menggunakan rumus Issac dan Michael.

1.5. Sistematika Penulisan

Penelitian mengenai “Pemanfaatan Jurnal dalam *Database EBSCO “Business Source Complete”* sebagai sumber rujukan dalam penyusunan skripsi mahasiswa Jurusan Akuntansi Fakultas Ekonomika dan Bisnis UGM yang lulus pada tahun 2011” dibagi menjadi lima bab yaitu sebagai berikut:

Bab pertama mengenai pendahuluan yang berisi latar belakang masalah, rumusan masalah, tujuan penelitian, manfaat penelitian, cakupan/batasan penelitian dan sistematika penulisan.

Bab kedua mengenai tinjauan pustaka dan landasan teori yang membahas mengenai beberapa hasil penelitian sejenis yang pernah dilakukan sebelumnya, menguraikan mengenai teori-teori yang mendasari dan dijadikan acuan dalam penelitian ini.

Bab tiga yaitu metode penelitian yang meliputi penjelasan tentang jenis penelitian, subjek dan objek penelitian, metode pengumpulan data dan analisis data.

Bab empat berisi uraian mengenai gambaran umum tempat penelitian, deskripsi operasional penelitian, hasil penelitian dan pembahasan, serta temuan-temuan dalam penelitian.

Bab kelima adalah penutup yang menguraikan kesimpulan dari hasil penelitian dan saran penelitian.

Pada bagian akhir penulisan juga dicantumkan daftar pustaka atau daftar dokumen yang menjadi acuan dalam penelitian dan lampiran-lampiran penelitian.



BAB V

PENUTUP

5.1. Kesimpulan

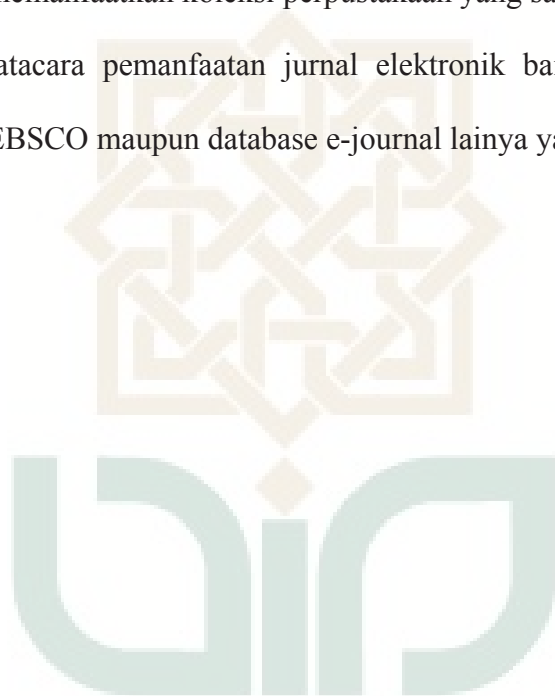
Berdasarkan hasil analisis dan pembahasan dalam bab sebelumnya dapat ditarik kesimpulan bahwa Pemanfaatan jurnal dalam *Database EBSCO “Business Source Complete”* sebagai bahan rujukan dalam penyusunan skripsi mahasiswa jurusan Akuntansi Fakultas Ekonomika dan Bisnis UGM yang lulus pada tahun 2011 masih sangat kurang pemanfaatannya, hal tersebut dapat dilihat dari prosentase pemanfaatan jurnal dalam *Database EBSCO “Business Source Complete”* yang hanya mencapai 13,79%.

5.2.Saran-Saran

Dari hasil penelitian yang menunjukkan masih sangat kurangnya pemanfaatan jurnal dalam *Database EBSCO “Business Source Complete”* maka peneliti menyarankan kepada pihak pengelola Perpustakaan FEB UGM untuk lebih menggiatkan lagi kegiatan sosialisasi dan pelatihan pemanfaatan jurnal elektronik yang lebih efektif dan efisien diantaranya dengan:

1. Perpustakaan bekerjasama dengan bagian akademik atau pelayanan kuliah agar jadwal pelatihan atau sosialisasi tidak bertabrakan dengan jadwal kuliah sehingga dapat diikuti oleh mahasiswa atau

2. Mengusulkan agar kegiatan sosialisasi atau pelatihan pemanfaatan jurnal dijadikan kegiatan yang wajib diikuti oleh mahasiswa.
3. Membuat liflet, stiker atau buku saku tentang trik dan tips memanfaatkan koleksi perpustakaan yang salah satunya merupakan tatacara pemanfaatan jurnal elektronik baik itu dalam database EBSCO maupun database e-journal lainya yang dilangg



DAFTAR PUSTAKA

- Adriani, J. 2002. Studi Kualitatif Mengenai alasan menyitir Dokumen: Kasus pada Lima Mahasiswa Program Pascasarjana IPB. *Jurnal Perpustakaan Pertanian*, Vol. 11,(2): 29-40.
- Adriyay, Etty. 2005. Pemanfaatan Jurnal Elektronik dan Kemutakhiran Informasi yang disitir dalam Publikasi Primer. *Jurnal Perpustakaan pertanian*. Vol. 14(2): 25-31.
- Arikunto, S. 1990. *Manajemen Penelitian*. Jakarta: Rineka Cipta
- Arikunto, S. 2006. *Prosedur Penelitian suatu pendekatan Praktek*. Jakarta: PT. Rineka Cipta.
- Azwar, Syaifuddin. 2009. *Metode Penelitian*. Yogyakarta: Pustaka Pelajar.
- Ching, J.T.Y., dan Chennupati, KR. 2002. Collection Evaluation Through Citation Analysis Techniques: A Case Study of The Ministry of Education, Singapore. *Libabry Review*, Vol 51(9/8): 398-405.
- DIKTI, 2004. *Perpustakaan Perguruan Tinggi: Buku Pedoman*. Jakarta: Departemen Pendidikan Nasional RI
- Feather, John dan Paul Strges, (ed). 1997. *International Ensyclopedia of information and Library sciences*. London: Routledge.
- Harter, S.P. and H.J. Kim. 1996. Electronic Journals and Scholarly Communication: a citation and reference study. *Information Rresearch* 2(1). Tersedia di: <http://www.informationR.net/ir/2.1/paperga.html>. [26 Januari 2010]
- Hartinah, S. 2002. *Analisis Sitiran (Citation Analysis) Dalam Kumpulan Makalah Khusus Bibliometrika*. Depok: Masyarakat Informatika Indonesia.
- Irianti, P. 2007. *Analisis Sitiran Artikel Jurnal Psikologi UGM Tahun 1997-2006*. Yogyakarta: Fakultas Adab Universitas Islam Negeri Sunan Kalijaga.
- Isbandini, 2010. *Evaluasi Literatur dengan Menggunakan Analisis Sitiran terhadap Skripsi Jurusan Manajemen Hutan Tahun 2008 di Perpustakaan Fakultas Kehutanan UGM*. Yogyakarta: Fakultas Adab Universitas Islam Negeri Sunan Kalijaga.

- Ishak. 2001. *Evaluasi Pemanfaatan Koleksi Majalah Ilmiah di Pusat Kedokteran (Medical Information Center) P.T. Squibb Indonesia*. Jakarta: Fakultas Ilmu Perpustakaan Universitas Indonesia
- Indonesia. 2008. *Kamus Besar Bahasa Indonesia*. Jakarta: Balai Pustaka
- Karlinger, F.N. 1990. *Asas-Asas Penelitian Behavioral. Edisi 3. Penerjemah: Landung R. Simatupang*. Yogyakarta: Gadjah Mada University Press.
- Kortelainen, T. 2004. An Analysis of The Elecronic Journals and Commercial Journal Artice Collections Through The FinELib Portal. *Information Research* 9(2). Tersedia di: <http://www.InformationR.net/ir/9-2/paper168.html>. [26 Januari 2010].
- Kuntjaraningrat dan fud Hasan(ed.). 1994. *Metode-metode penelitian Masyarakat*. Jakarta: Gramedia Pustaka Utama.
- Lasa HS. 2006. *Studi Keterpakaian Jurnal Sebagai Bahan Rujukan dalam Penyusunan Tesis Pascasarjana UGM Bidang Teknologi Pertanian Tahun 2005-Oktober* 2006. Tersedia di: <http://lib.ugm.ac.id/data/pubdata/pusta/publikasiilmiah.pdf>. [11 Agustus 2010].
- Lasa HS. 2009. *Kamus Kepustakawanan Indonesia*. Yogyakarta: Pustaka Book Publisher
- Margono, T. 2000: Studi Keterpakaian Jurnal Perpustakaan Pertanian Sebagai Bahan Rujukan Pada Penulisan Artikel Ilmiah. *Jurnal Perpustakaan Pertanian* Vol. 9(2): 53-59.
- Nawawi, H. 2007. *Metode Penelitian Bidang Sosial*. Yogyakarta: Gadjah Mada University Press.
- Nisonger, T.E. 2008. Use of The Checklist Method for Content Evaluation of Full-Text Database: an Investigation of Two Databases Based on Citations from Two Journals. *Jurnal "Library Resources and Technical Services*, Vol. 52 (1): 4-17. Tersedia di: <http://www.ala.org> [8 agustus 2010].
- Pendit, Putu Laxman. 2008. *Perpustakaan Digital dari A-Z*. Jakarta: Cita Karyakarsa Mandiri.
- Perpustakaan Nasional RI. 2007. *Undang-Undang Republik Indonesia No. 43 Tahun 2007 Tentang Perpustakaan*. Jakarta: Sekretariat Negara.

- Prahastuti. S. 2006. *Pemanfaatan Jurnal Ilmiah elektronik sebagai sarana komunikasi ilmiah dikedeputian bidang ilmu pengetahuan hayati-LIPI*. Jakarta: Universitas Indonesia. Tersedia di: <http://www.digilib.ui.ac.id> [8 Agustus 2010].
- Rousseau. R. 2002. Journal Evaluation: Technical and Practical Issues. *Library Trends*. Vol. 50, Winter (3): 418-439.
- Septiantono. H. dkk. 2000. *Pedoman Pengelolaan Penelitian di Lembaga Penelitian Universitas Gadjah Mada*. Yogyakarta: Gadjah Mada University Press.
- Siregar, Syofian. 2013. *Statistik Parametrik Untuk Penelitian Kuantitatif: Dilengkapi dengan Perhitungan manual dan Aplikasi SPSS versi 17*. Jakarta: Bumi Aksara
- Sugiyono, 1997. *Statistika Untuk Penelitian*, CV. Alfabeta, Bandung
- Sulistyo-Basuki. 1994. *Analisis Sitiran, Kositiran dan Pasangan Bibliografi (citation Analysis, co-citation, and Bibliographic Coupling) Dalam Sosok Pribadi Unik Mastini Hardjoprakosa*. Mochtar, K. dkk. (ed). Jakarta: Yayasan Kawedi.
- Suryabrata, S. 2003. *Metodelogi Penelitian*. Jakarta: Raja Grafindo Persada.
- Wardani, E. 2006. *Evaluasi Pemanfaatan Jurnal dalam Database "EBSCO Biomedical Reference Collection" di Unit Perpustakaan dan Informatik (UPIK) Fakultas Kdokteran UGM Yogyakarta*. Yogyakarta: Fakultas Adab Universitas Islam Negeri Sunan Kalijaga
- Widiyastuti. 2006. *Pemanfaatan Jurnal Dalam Penyusunan Skripsi Jurusan Teknologi Pangan dan Hasil Pertanian Tahun 2004-2005 Fakultas Teknologi Pertanian UGM*. Yogyakarta: Fakultas Adab Universitas Islam Negeri Sunan Kalijaga.
- Zulaikha, S.R. dkk. 2003. Kajian Analisis Sitiran Terhadap Skripsi Mahasiswa IAIN Suna Kalijaga di UPT Perpustakaan UIN Sunan Kalijaga Yogyakarta (Suatu evaluasi Keterpakaian Koleksi Perpustakaan ditinjau dari Analisis Sitasi). *Berkala Ilmu Perpustakaan dan Informasi* Vol. 1(1): 28-35.

Zulaikha, S.R. 2002. *Kajian Analisis Sitiran Terhadap Skripsi Mahasiswa IAIN Suna Kalijaga di UPT Perpustakaan UIN Sunan Kalijaga Yogyakarta (Suatu evaluasi Keterpakaian Koleksi Perpustakaan ditinjau dari Analisis Sitasi)*. Yogyakarta: Fakultas Adab Universitas Islam Negeri Sunan Kalijaga.

www.ebsco.com/about



Lampiran I

Daftar Skripsi Mahasiswa yang Menjadi Sampel Penelitian

No	Nomer Undian	Nama	Judul Skripsi	Tahun Lulus
1	21	SANJAYA, ADITYA FERRY	Perbandingan Kinerja Keuangan Bank Sebelum dan Sesudah Penggabungan Usaha di Indonesia(Studi Empiris Penggabungan Usaha Bank 1999-2006)	2011
2	94	UTAMI, HESTY EKO	Analisis Perbandingan Efisiensi Antara Pendekatan Produksi dan Pendekatan Intermediasi Bank Cabang Sebelum dan Setelah IPO	2011
3	83	PRIAMBODO, IVAN TRIYOGO	Analisis Efektifitas Pengendalian Internal Pada badan Usaha Milik Negara (Studi Kasus Pada PT. Petrokimia Gresik)	2011
4	84	PITOYO, CLAUDIA FEBRINA FERINA	Analisis Efisiensi Kantor Pemerintahan Menggunakan Data Envelopment Analysis (Studi Kasus Kantor Pemerintahan Kabupaten Sleman dan kantor pemerintahan	2011
5	30	RAMADHANI, IRAWATY RIZKI	Uji Empiris Pengaruh Leverage Terhadap Kinerja Keuangan Perusahaan Manufaktur Yang Terdaftar di Bursa Efek Indonesia Tahun 2006-2007	2011
6	81	YUNICA, AYUDYA SHINTA	Pengaruh Ukuran Perusahaan, Klasifikasi Industri, Tingkat Leverage, Dan Kepemilikan Pemerintah Terhadap Tingkat Sustainability Disclosure (Studi	2011
7	91	PRIHUTAMI, PRADHANINGGAR	Pengaruh Struktur Aset dan Struktur Modal terhadap Profitabilitas (Perusahaan Industri Barang Konsumsi Yang terdaftar di Bursa Efek Indonesia Tahun 2007	2011
8	127	PUTRA, BENY YULANTA	Evaluasi Perlakuan Akuntansi Aset Tetap Studi Kasus PT PLN (Persero) Unit Induk Pembangunan Jaringan Jawa Bali	2011
9	78	ANUGERAH, MOHAMMAD MIRZA	Analisis Efektifitas Penerapan Tranfer Pricing Pada Badan Usaha Milik Negara9Studi Kasus Pada PT. Pupuk Sriwijaya Palembang)	2011
10	3	SURYANTO, EKO FAJAR	Analisis Pengaruh Perbedaan Laba Akuntansi Dan Laba Fiskal Terhadap Kualitas Laba (Studi Kasus Terhadap Perusahaan Manufaktur Yang Terdaftar di Bursa Efek	2011
11	11	SYAHNAZ, SHAMIRA	Analisis Perbandingan Harga dan Return Saham antara Perusahaan yang Mengungkapkan Tanggung Jawab Sosial dan yang Tidak dengan Mengkategori	2011
12	52	MANURUNG, MERRY CHRISTIANA	Evaluasi Sistem Pengendalian Internal Penjualan Kredit Secara Leasing Pada CV. FM Motor Rantau Prapat Sumatra Utara	2011
13	35	FIQHUDDINDA, FITHRA	Analisis Prilaku Pengguna Teknologi Peralatan Medias dengan Pendekatan Technology Acceptance Model(TAM): Studi Kasus Di Rumah sakit Panti Rapih	2011
14	75	AUGUSTIA, ROSITA	Evaluasi Penerapan Sistem Pengendalian Internal Pada Pembayaran Santunan Korban Kecelakaan : Studi Kasus Pada P.T Jasa Raharja cabang Yogyakarta	2011

15	37	MELATI, SOFI NURIA	Analisis Micro Stress Test Perusahaan Menggunakan Rasio Dasar Sebra Model untuk Memprediksi Keputusan Delisting Perusahaan(studi Empiris pada	2011
16	65	UTAMI, ASTRI	Evaluasi Pengendalian Internal Terhadap Prosedur Penerimaan Dan Pengeluaran Kas Pada CV. Exposif Di Yogyakarta	2011
17	67	PRAMONO, ABI DWI	Pengaruh Jumlah SSP, Jumlah SPT, dan Jumlah PKP Terhadap Penerimaan Pajak Pertambahan Nilai Di Kantor Pelayanan Pajak Pratama Bantul	2011
18	38	NURHAYATI, FAJRIYAH	Evaluasi Implementasi Manajemen Mutu Total (Total Quality Management, TQM) Studi Kasus RS PKU Muhammadiyah Gombong)	2011
19	87	RAHMASARI, MUFLIAH	Analisis Efektivitas Dewan Komisaris Pada Implementasi Good Corporate Governance (studi Kasus Pada PT Selarasgriya Adigunatama)	2011
20	1	PRASETYO, PAULUS ADI	Analisis Faktor-Faktor Yang Mempengaruhi Praktik Manajemen Laba Pada perusahaan yang Terdaftar Di Bursa Efek Indonesia	2011
21	42	FEBRIANA, AYUDYA YAGIE	Pengaruh Persepsi Tingkat Formalitas Evaluasi Kinerja terhadap Trust Bawahan Kepada Atasan Pada PT Bank Rakyat Indonesia, Tbk. Kantor wilayah Yogyakarta	2011
22	5	CAKRANEGARA, PANDU ADI	Evaluasi Imbalan Kerja Pada PT. Adiluhung Saranasegara Indonesia, Kesesuaiannya dengan PSAK Nomor 24 Tentang Imbalan Kerja dan Undang-	2011
23	4	HARIDIANANTO, ADAM	Struktur Pengendalian Internal Pemberian Kredit Studi Kasus PT. Bank Internasional Indonesia Cabang Yogyakarta	2011
24	59	PRATIWI, TRIRAMA AYU	Evaluasi Pengendalian Internal Terhadap Prosedur Penerimaan Dan Pengeluaran Kas Menurut Lima Komponene Coso Pada Industri Rumahan Farino Bakery Di	2011
25	8	FARIDA, NUR	Faktor-Faktor yang Mempengaruhi Underpricing Saham Pada Penawaran Perdana Di Bursa Efek Indonesia Tahun 2000-2009	2011
26	126	NAHDI	Analisis Faktor-faktor Yang Mempengaruhi Perataan Laba: Perluasan Studi-Studi terdahulu	2011
27	133	ANINDITO, DZULFAN FAKHRURI	Analisis Pengaruh Book-Tax Differences Terhadap Persistensi Laba (studi Empiris: Perusahaan Industri Barang Konsumsi yang Terdaftar di BEI Tahun 2005-	2011
28	96	PRATAMI, ARDIANNISA	Pengaruh Profitabilitas, Solvabilitas, dan Likuiditas Terhadap Dividen (Perusahaan Industri Manufaktur yang Terdaftar Di Bursa Efek Indonesia tahun 2007-2009)	2011
29	51	IKRAMINA, HARIN	Kemungkinan Penerapan Activity Based Costing System Dalam Menentukan Berasrnya Tarif Rawat Inap (studi Kasus Pada Rumah sakit Panti Nugroho)	2011
30	53	MAULANA, AVIANDI OKTA	Analisis Reaksi Harga Saham dan Volume Perdagangan Bursa Efek Indonesia Terhadap Pengumuman Kenaikan Cadangan Devisa Pada 29 Desember 2010	2011
31	121	WIRASTYO, HENDRA	Pengaruh Karakteristik Perusahaan terhadap Tingkat Pengungkapan Tanggung Jawab Sosial Pada Laporan Tahunan Perusahaan di Indonesia	2011

32	13	ARUNTHY, GLENDA	Analisis Faktor-Faktor yang Mempengaruhi Audit Delay	2011
33	90	PUTERI, MULYANA MUNGRIONA	Analisis Faktor-Faktor Yang Mempengaruhi Permintaan Murabahah Pada BTN Syariah (periode September 2005-Desember 2010)	2011
34	92	AI SYAH, RISMAWATI	Pengaruh Struktur kepemilikan Pemerintah dan Non Pemerintah Terhadap Earning Quality Pada Perusahaan Manufaktur	2011
35	100	FAJAR, ALDI	Analisis Hubungan Corporate Social Responsibility (CSR) Pada Perusahaan Milik Negara dan perusahaan Milik Isi Swasta terhadap Kinerja Keuangan Perusahaan	2011
36	25	ADITYA, YUSCHA	Intensi Penggunaan Electronic Cash: Analisis Perbedaan Pada Gender	2011
37	56	KIRANA, RENISSA CITRA	Penerapan Metode Income Approach Dalam Perhitungan Nilai Jual Obek Pajak Bumi Dan Bangunan Studi Kasus Pada Hotel X	2011
38	71	ANDITYARINI, A.LAKSMI	Evaluasi Sistem Pengendalian Internal Atas Sediaan Studi Kasus Pada Swalayan Kopma UGM	2011
39	101	PUTRANTO, AGUSTINUS DWI	Pengaruh Rasio Lancar, Rasio Aktivitas, Rasio Profitabilitas, Laverage, Book Value Per Share, SBI, Inflasi dan Kurs IDR-USD terhadap Harga Saham:	2011
40	104	GENASA, HARE ANANTA	Pengaruh Arus Kas Operasi Terhadap Return Saham dengan Persistensi Laba Sebagai Variabel Intervening: Studi Empiris Terhadap Perusahaan Manufaktur	2011
41	118	HARDHIKA, NUGY RIZKY	Keberterimaan Penggunaan Sistem Tiket Elektronik dalam Jasa penerbangan: Maskapai-Maskapai Penerbangan di Indonesia	2011
42	10	PRATIWI, POPI TANJUNG	Analisis Faktor-Faktor Yang Mempengaruhi Keefektifan Implementasi Sistem Informasi pada Portal Akademik FEB UGM	2011
43	106	TRIASNINGRUM, MERISTI KRISNU	Analisis Financial Distress sebagai Variabel Pemoderasi dalam Pengaruh Corporate Governance terhadap Kinerja Perusahaan (studi empiris pada	2011
44	126	NAHDI	Analisis Faktor-faktor Yang Mempengaruhi Perataan Laba: Perluasan Studi-Studi terdahulu	2011
45	17	MUTIARA, ALMIRA LUTHFI	Pengaruh Ketidaktepatwaktuan Penyampaian Laporan Keuangan Terhadap Kualitas Laba: Studi Empiris Pada Perusahaan Manufaktur Di Bursa Efek Jakarta	2011
46	102	MARADIDYA, ALFISTIA	Hubungan Kualitas Corporate Governance terhadap Kinerja Lingkungan Perusahaan dengan Kinerja Pasar Perusahaan sebagai Variabel Pemoderasi	2011
47	14	SETYADI, FATONI AGUNG	Laba Akuntansi Dan Cash Flow Sebagai Parameter Kinerja Keuangan	2011
48	31	PRAWITAHADI, CONSTANTINUS W.	Evaluasi Penerapan Prinsip=Prinsip Good Corporate Governance pada PT. United Tractors, Tbk.	2011

49	61	ARUMDINI, EKA WIDYAPUTRI	Analisis Keselarasan Tujuan Mahasiswa Fakultas Ekonomika dan Bisnis (FEB) UGM Dengan Visi UGM Untuk Menjadi World Class Research University	2011
50	76	AMBARSARI, LARISSA FITRI	Persepsi Wajib Pajak Atas E-TAX Services Terhadap Kepatuhan Perpajakan	2011
51	22	SAGITA, DESTI SARAH	Analisis Proporsi Konsumsi Keluarga Kota Yogyakarta: Studi Kasus Kecamatan Gondomanan	2011
52	49	SANTININGTYAS, RUTH	Analisis Efektifitas Pengendalian Internal Untuk Mencegah Dan Mendeteksi Kecurangan(studi Kasus Pada Bank X Tahun 2008 dan 2009	2011
53	72	BUANAPUTRA, VOGY GAUTAMA	Pengaruh Modal Intelektual Terhadap Kinerja Keuangan Perusahaan : Investigasi Pada Industri Perbankan	2011
54	125	INSANI, RIZKA	Evaluasi Kesesuaian Pembiayaan Murabahah pada Bank Syariah dengan PSAK 102 dan Syariat islam: Studi kasus Pada Bank BTN Syariah	2011
55	62	NOVALIA, DEBIE	Evaluasi Proses Penyusunan Anggaran Biaya Di Perusahaan Minyak Dengan Studi Kasus PT Vico Indonesia	2011
56	20	TRIWIBAGYO, YANO ADHITYA	Analisis Procyclicality Dan Implementasi Fair Value Accounting Pada Sektor Perbankan Di Indonesia	2011
57	40	TAMBA, ANRIAN	Analisis Faktor-Faktor Penentu Kebijakan Dividen pada Perusahaan Go Public di Indonesia	2011
58	45	MEGASANTI, LITA CHINTIA	Pengaruh Pengungkapan Corporate Social Responsibility (CSR) Terhadap Profitabilitas Perusahaan Dengan Status Listing sebagai Variabel Moderasi	2011
59	112	PRABOWO, SONY HARYO	Studi Eksploratori: Mengidentifikasi Faktor-Faktor Penghalang Adopsi e Commerce pada UMKM	2011
60	29	ETAPEAN, PURNA	Alternatif Penerapan Metode Activity-Based Costing System dalam Menentukan Besarnya Tarif Jasa Rawat Inap (Studi Kasus Pada RSI Hidayatullah Yogyakarta)	2011
61	6	SARI, AN NUUR RATNA	Pengaruh Penerapan Good Corporate Governance Terhadap Kinerja Operasional dan Kinerja Pasar Perusahaan Manufaktur	2011
62	77	BRAMANTYO, RIDHO	Pengaruh Motivasi terhadap Penggunaan Perangkat Lunak Akuntansi: studi Pada Mahasiswa Akuntansi Di wilayah Yogyakarta	2011
63	108	KUSUMAWARDHANI, PUSPITACITRA	Analisis Peran Komite Audit dalam Penerapan Good Corporate Governance di Badan Usaha Milik Negara (studi Kasus Di PT. Pertamina(Persero))	2011
64	73	ADRIAZKA, HARIZ	Analisis Hubungan Faktor-Faktor Technology Acceptance Model Pada Niat Investor Menggunakan Multimedia Di Dalam Internet Financial Reporting	2011
65	47	HANDAYANI, CUT FITRI	Analisis Pengaruh Kepercayaan Awal Terhadap Penerimaan Teknologi Mobile Banking	2011

66	28	ADIGUNA, NIMAS SURYA PUTRI	Pemanfaatan Social Networking Oleh Mahasiswa untuk Knowledge Sharing Informasi Akuntansi: riset Pendahuluan	2011
67	68	AJI, DANANG BAYU	Pengaruh Kekuatan Pesignalan Dividen Terhadap Kinerja Perusahaan Periode Mendatang dan Kekuatan Pesignalan Dividen Periode Mendatang	2011
68	44	SARI, ANIS PUSPITA	Pengaruh Insentif Keuangan Dan Non Keuangan sebagai Bentuk Motivasi terhadap Kinerja Karyawan PT. Telkom Kandatel Yogyakarta	2011
69	18	PRAMUKTI, FERRI SANDRIA	Analisis Hubungan Faktor-Faktor E-Service Quality, Perceived Usefulness Dan Perceived Enjoyment Terhadap Penggunaan Internet Banking Dalam Transaksi	2011
70	50	RAHAYU, DWI	Pengaruh earning Per Share (EOS), Dividend Per Share (DPS), dan Debt-to-Equity Ratio(DER) Terhadap Harga Saham Pengamatan Pada Perusahaan Manufaktur	2011
71	115	NURMASARI, IKA	Analisis Potensi Penerimaan Pajak Kendaraan Bermotor dengan Adanya Kebijakan Pembebasan Bea Balik Nama Kendaraan Bermotor di Propinsi Daerah	2011
72	86	ALDJAWA, AULIA	Analisis Kinerja Perusahaan Dengan Pendekatan Malcolm Baldrige Criteria for Performance Excellence (Studi Kasus Pada PT. Pupuk Kalimantan Timur)	2011
73	110	PRATAMA, BIMA WIDHI ARYA	Analisis Faktor-faktor Kualitas Jasa Sistem Informasi Pusat Pengembangan dan Pemberdayaan Pendidik dan tenaga Kependidikan Seni dan Budaya Daerah	2011
74	98	HERSANTI, AYSELA KARLINA	Analisis Perbandingan Kinerja Reksa Dana Syariah dan Konvensional pada PT Dana Reksa Investment Management Periode 2008-2010	2011
75	116	WIJAYANTI, IRA KUSUMA	Analisis Keberlanjutan Penerapan Sistem Informasi Credit Scoring Sebagai Sistem Pengambilan Keputusan Kredit: Menggunakan Metode Technology Acceptance	2011
76	97	BENEDICT, YAN	Pengaruh Positif Pembayaran Dividen Saat ini Terhadap Pertumbuhan Laba Masa Depan	2011
77	88	PUTRI, HARINING SAKTI ANDI	Pengaruh Kualitas Corporate Governance Terhadap Biaya Hutang (Studi Empiris Pada Perusahaan manufaktur yang Terdaftar Di Bursa Efek Indonesia Tahun 2007-	2011
78	24	PADMATANTRI, AMARENDRA	Evaluasi Penerapan Teknologi Informasi Bagi Pengembang Pemula: studi Kasus Pada Universitas Kristen Duta Wacana	2011
79	36	LITUHAYU, AYUNINGTYAS NISITA	Analisis Kinerja RSUD Sebelum dan Sesudah Penerapan Pola Pengelolaan Keuangan Badan Layanan Umum (PPK-BLU)	2011
80	46	HARTANTI, VERA	Analisis Ketetapan Model Kebangkrutan Dalam Memprediksi Perusahaan Yang Delisting Dari Bursa Efek Indonesia	2011
81	63	ZACHARIAS, JEMS A	Pengaruh Nilai Buku Didalam Menambah Relevansi Nilai Laba Pada Perusahaan Yang Melaporkan Laba Negatif Dan Positif	2011
82	117	ANGGIAWAN, M. ZIA	Analisis Kinerja Bank Syariah di Indonesia sebelum dan Sesudah Krisis Ekonomi Global 2008 Berdasar Islamicity Performance Index	2011

83	109	DYANSAPUTRI, RIZKY AMALIA	Analisis pengaruh Cash Ratio, Return on Assets, dan Target Dividend Yield terhadap Dividend Payout Ratio Perusahaan Manufaktur Yang Terdaftar di BEI	2011
84	79	SURYANINGSIH, IKA	Pengaruh Kinerja Lingkungan Berbasis ISO 14001 Dan Pengungkapan Informasi Lingkungan Sukarela Terhadap Kinerja Ekonomi(Studi Empiris Perusahaan	2011
85	48	NUGROHO, HARYADI INDRIANTO	Penilaian Tingkat Kematangan Pengendalian Umum Teknologi Informasi Universitas Gadjah Mada Dengan Alat Ukur Cobit Maturity Model	2011
86	64	SANDHIKO, ARY	Pelaksanaan Tax Planning Untuk Efisiensi Beban Pajak Pertambahan Nilai (Studi Kasus Pada Apotek Annisa)	2011
87	7	ADITYA, DODO	Pengaruh Perbedaan antara Laba Akuntansi dan Laba Fiskal Terhadap Presentasi Laba pada Perusahaan Manufaktur yang Terdaftar Di Bursa Efek Indonesia	2011
88	82	PUTRI, CHRISTINA SUKMAWATI	Pengaruh Pelaksanaan Ekstensifikasi Wajib Pajak Dan Intensifikasi Pajak Pada Penerimaan Pajak Penghasilan (studi Kasus Kantor Pelayanan Pajak Pratama	2011
89	60	DWIPAYANA, IDA BAGUS TRESNA	Perbedaan Nilai Rasio Net Profit Margin Terkait Perbedaan Karakteristik Perusahaan, Dan Perbedaan Persepsi Terhadap Konsep Blue Ocean Strategy Studi	2011
90	123	MAAROEUF, MUHAMMAD ARYA PAHLEVI	Pengaruh Environmental Disclosure Terhadap Profitabilitas pada Perusahaan Pertambangan (studi Empiris terhadap Perusahaan Pertambangan yang terdaftar di	2011

LAMPIRAN 2
Daftar Jurnal yang di Sitir

No.	Pengarang	Judul Artikel	Judul Jurnal	Tahun
1	James, Thomas dan Mohideen Mohamed M	"Dividend Payment versus Ploughing Back Profits: An Exploration with Reference to Information Technology Industries"	Advances in Management	2011
2	Sahin, K., Basfrinci, C.S, dan Ozsalih, A.	The Impact of Board Composition on Corporate Financial and Social Responsibility Performance: Evidence from Public-Listed Companies in Turkey	African Journal of Business Management,	2011
3	Jeong, Jinho.	"An Investigation of Dynamic Dividend Behavior in Korea".	International Business Research	2011
4	Tsuji, Chikashi	"What are The Determinant of Dividend Policy? The Case of The Japanese Electrical Appliances Industry"	Business and Economics Journal	2010
5	Der Brijo, Estner B. , dan Alberto de Miguel	"Dividends and Market Signaling: an Analysis of Corporate Insider Trading"	European Financial Management	2010
6	Jacobides, Michael G	"Strategy tools for a Shifting Landscape"	Harvard Business Review	2010
7	Mubarik, Fauzia, Majed Rashid, dan Muhammad Zia-ur-Rehman	"Impacts of Dividend Announcement on Share Price of Oil and Gas Marketing Sector".	Indicplinary Journal of Contemporary Research in Business	2010
8	Afza, Talat dan Hammad Hassan Mirza	"Ownership Structure and Cash Flows as Determinants in Corporate Dividend Policy in Pakistan"	International Business Research	2010
9	Griffin, Carroll Howard	"Liquidity and Dividend Policy: International Evidence"	International Business Research	2010
10	Braouezec, Yann, dan Charles Albert Lehalle	"Corporate Liquidity, Dividend Policy, aand Default Risk: Optimal Financial Policy and Agency Costs"	International Journal of Theoretical and Applied Finance	2010
11	Wang, Ying and Mike Campbell	Do Bankruptcy Models Really Have Predictive Ability? Evidence using China Publicly Listed Companies	International Management Review	2010
12	Wang, Ying and Mike Campbell	Business failure prediction for publicly listed companies in China	Journal of Business and Management	2010
13	Nor, K.M. and Pearson, J.M.	"An explanatory study into the adoption of internet banking in a developing country: Malaysia"	Journal of Internet Commerce	2010
14	He Cai-xia dan Zhang Chi.	Fair Value Accounting under Financial Crisis.	Journal of Modern Accounting and Auditing	2010

15	Gamerschlag, R., Möller, K., dan Verbeeten, F.	Determinants of voluntary CSR disclosure: empirical evidence from Germany.	Review of Managerial Science	2010
16	Fuller, Kathleen dan Benjamin M. Blau	"Signaling, Free Cash Flow and Nonmonotonic Dividends"	The Financial Reviews	2010
17	Osman, Dialdin dan Elsaudi Mohammed.	"Dividend Policy in Saudi Arabia".	The International Journal of Business and Finance Research	2010
18	Hartmann, F. & Slapnicar, S	How Formal Performance Evaluation Affects Trust between Superior and Subordinate Managers.	Accounting, Organizations, and Society	2009
19	Henseler, J., et al.	The Use of partial Least Squares Path Modelling in International Marketing	Advances in International Marketing	2009
20	Martani, Mulyono, Khairurizka	The Effect of Financial Ratios, Firm Size, and Cash Flow From Operating Activities in The Interim Report to Stock Return.	Chinese Business Review,	2009
21	Dobrican, O.-A.	Multimedia and Decision-Making Process.	information economica	2009
22	Hao, Qian.	Accruals Persistence, Accrual Mispricing and Operating Cycle: Evidence from the US.	International Journal of Accounting and Information Management	2009
23	Gao, Yujing dan Gaichune.	Discussion on Applicability of the Fair Value Measurement in the Financial Crisis	International Journal of Business and Management	2009
24	Shil, Nikhil Chandra	"Performance Measures: An Application of Economic Value Added"	International Journal of Business and Management,	2009
25	Muhammad, N.M.N. and Md K.A. Ismail	"Intellectual Capital Efficiency and Firm's Performance: Study on Malaysian Financial Sectors"	International Journal of Economics and Finance	2009
26	Ahmed, H., dan Attiya Y. Javid.	"The Determinants of Dividend Policy in Pakistan"	International Research Journal of Finance and Economics	2009
27	Ibrahim, Awaddan Zahran Daragma	Testing The Weak-form Efficiency of Palestina Securities Market	International Research Journal of Finance and Economics	2009

28	Yang, Zijiang.	Assessing Canadian Bank Branch Operating Efficiency Using Data Envelopment Analysis	Journal Enginner and Computer Scientists School of Information Technology	2009
29	Akhtaruddin, M., Hossain, M.A., Hossain, M., dan Yao, Lee.	Corporate Governance and Voluntary Disclosure in Corporate Annual Reports of Malaysian Listed Firms.	Journal of Applied Management Accounting Research	2009
30	Khadash, H. A. and M. Abdullatif.	Concequences of Fair Value Accounting for Financial Instruments in the Developing Countries: The Case of the Banking Sector in Jordan	Journal of Business Administration	2009
31	Ferris, Stephen P., Nilanjan Sen, dan Emre Unlu	"An Internation Analysis of Dividends Payment Behavior"	Journal of Business Finance and Accounting	2009
32	Wann, C., & Long, D. M.	Do Liquidity Induced Changes in Aggregate Dividends Signal Aggregate Future Earnings Growth?	Journal Of Economic Finance	2009
33	Oghenerukeybe, E. A.	"Customers perception of security indicators in online banking sites in nigeria"	Journal of Internet Banking and Commerce	2009
34	Bierman Jr, H., & Hass, J. E	Explaining Earnings Per Share Growth	Journal of Portfolio Management	2009
35	Samarakoon, Lalith P and Tanweer Hasan	Altman's Z-Score Models of Predicting Corporate Distress: Evidence from the Emerging Sri Lankan Stock Market.	Journal of the Academy of Finance	2009
36	Parua, Anupam dan Arindam Gupta	"Dividend History and Determinants in Selected Indian Companis: A Study 1993-'94 to 2004-'05"	The Australian Accounting Business and Finance Journal	2009
37	Clarkson, P. M., Y. Li, G. D. Richardson, and F. P. Vasvari.	Revisiting the relation between environmental performance and environmental disclosure: An empirical Analysis	Accounting, Organizations, and Society	2008
38	Higgins, G. E., Ricketts, M.L., & Vegh, D.T.	The Role of Self-Control in College Student's Perceived Risk and Fear of Online Victimization	American Journal of Criminal Justice	2008
39	Becchetti, Giacomo, and Pinnacchio	"Corporate Social Responsibility and Corporate Performance: Evidence from a Panel of US listed Companies."	Applied Economics	2008
40	Petter, S., DeLone, W.H., and McLean, E.R.	Measuring information systems success: models, dimensions, measures and interrelationships	European Journal of Information Systems	2008
41	Petter, Stacie, Delone, W., dan Mclean, Ephraim	"Measuring information systems success: models, dimensions, measures, and interrelationship"	European Journal Of Information Systems	2008

42	Khan, Md. Abid Hossain, Ahmed Taneem Muzaffar, dan Abdul Kader Nazmul.	eXtensible Business Reporting Language (XBRL) –The Digital Language of Business: An Indian Perspective"	Indian Accounting Review	2008
43	Hui, Huang & Zhao Jing-Jing	Relationship between Corporate Governance Financial Distress: An Empirical Study of Distressed Companies in China.	International Journal of Management	2008
44	Arasli, H., Ekiz, E.H., Katircioglu, S.T.	"Gearing Service Quality into Public and Private Hospitals in Small Islands: Empirical Evidence from Cyprus"	International Journal of Health Care Quality Assurance	2008
45	Bernhardtsen, E., Syversten, B., D.	Stress Testing the Enterprise Sector's Bank, Debt: A Micro Approach	International Journal of Central Banking	2008
46	Holden, Richard J. dan Karsh, Ben-Tzion	"The Technology Acceptance Model: Its past and its future in health care",	Journal of Biomedical Informatics	2008
47	Hsieh, Jim dan Qinghai Wang	"Insider's Tax Preferences and Firms Choices between Dividends and Stock Repurchases"	Journal of Financial and Quantitative Analysis	2008
48	Greenberg, R., B. Wong-On-Wing, and G. Lui	Culture and Consumer Trust in Online Businesses,"	Journal of Global Information Management	2008
49	Gangadharbatla H	Facebook Me: Collective Self-Esteem, Need to Belong, and Internet Self-Efficacy as Predictors of The Ignation's Attitudes Toward Social Networking Sites	Journal of Interactive Advertising.	2008
50	Raman, M., Stephenaus, R., Alam, N., and Kuppusamy, M.	"Information technology in Malaysia: e-service quality and uptake of internet banking"	Journal of Internet Banking and Commerce	2008
51	Che, Hsin-Hung	The Timescale Effects of Corporate Governance Measure on Predicting Financial Distress	Review of Pasific Basin Financial Markets and Policies	2008
52	Mofleh, Samer, Mohamed Wanous and Peter Strachan.	Developing Countries and ICT Initiatives: Lessons Learnt From Jordan's Experience	The Electronic Journal on Information Systems in Developing countries	2008
53	Mackey, Alison; Mackey, Tyson B; Barney, Jay B.	"Corporate Social Responsibility and Firm Performance: Investor Preferences and Corporate Strategies"	Academy of Management Review	2007

54	Barnett, Michael L.	"Stakeholder Influence Capacity and The Variability of Financial Returns to Corporate Social Responsibility"	Academy of Management Review	2007
55	Barako, Dulacha G.	Determinants of Voluntary Disclosures in Kenyan Companies Annual Reports.	African Journal of Business Management,	2007
56	Masrek, M.N.	Measuring Campus Portal Effectiveness and The Contributing factors	Campus Wide Information Systems	2007
57	Ding, Yuan, Hua Zhang and Junxi Zhang.	Private vs State Ownership and earnings Management: Evidence from Chinese Listed Companies	Corporate Governance: An International Review	2007
58	Dogan, Mustafa, Ender Coskun and Orhan Celik	Is Timing of Financial Reporting Related to Firm Performance: an Examination on ISE Listed Companies	Euro Journal Publishing	2007
59	Dittmar, Amy K. dan Thakor, Anjan V.	Why Do Firms Issue Equity	Journal of Finance	2007
60	Kamath, G.B.	"The intellectual capital performance of Indian banking sector"	Journal of Intellectual Capital	2007
61	Tan, H.P., D. Plowman, P. Hancock.	"Intellectual Capital and Financial Returns of Companies	Journal of Intellectual Capital.	2007
62	Naceur, Samy B., Mohamed Goaid dan Amel Belanes	"On The determinants and Dynamics of Dividend policy".	Journal of International Review of Finance	2007
63	Tornvall, E. dan Wilhelmsson, S.	"Impact of primary care management on nursing documentation".	Journal of Nursing Management	2007
64	Lorenzo, J.M.P., & Sanchez, I.M.G	Efficiency Evaluation in Municipal Service: an Application to the Street Lighting Service in Spain	Journal of Productivity Analysis	2007
65	Fauzi, Hasan, Lois S. Mahoney, dan Azhar Abdul Rahman	The Link between Corporate Social Performance: Evidence from Indonesian Companies	Social and Environmental Accounting	2007
66	Givoly, Dan, Carla Hayn, Sharon P. Katz	Does Public Ownership of Equity Improve Earnings Quality?	The accounting Review	2007
67	Vuuren, et al.	The Congruence of Actual and Perceived Person-Organization Fit	The International Journal of Human Resource Management	2007
68	Beiner, Stefan dkk.	An Integrated Framework of Corporate Governance and Firm Valuation	European Financial Management	2006

69	Gwilym, O. a., Seaton, J., Suddason, K., & Thomas, S	International Evidence on the Payout Ratio, Earnings, Dividends, and Returns.	Financial Analysts Journal	2006
70	Zhou, P., & Ruland, W.	Dividend Payout and Future Earnings Growth.	Financial Analysts Journal	2006
71	apGwilym, O.; J. Seaton; K. Suddason; and S. Thomas.	International Evidence on the Payout Ratio, Earnings, Dividend and Returns	Financial Analysts Journal	2006
72	Zhou, Ping dan William Rulang.	"Dividend Payout and Future Earnings".	Financial Analysts Journal	2006
73	Hardjopranoto, W.	"Interdependent Analysis of Leverage, Dividend, and Mangerial ownership Polcies (Agencies Perspectives)".	Gadjah Mada International Journal Of Business	2006
74	Wu, Jen-Her and Yu- Min Wang.	Measuring KMS Success: A Respectification of The DeLone and McLean's Model	Information & Management	2006
75	Doyle, J., W. Ge, dan S. Mcvay	Determinants of Weakness in Internal Contro over Financial Reporting.	Journal of Accounting and Economics	2006
76	Lajili, Kaoutbar, dan Daniel Zeghal	Market performance impacts of human capital disclosures	Journal of Accounting and Public Policy	2006
77	Charles H.Cho, Dennis M. Patten, Robin W. Roberts	"Corporate Political Strategy: An Examination of the Relation between Political Expenditures, Environmental Performance, and Environmental Disclosure"	Journal of Business Ethics	2006
78	Karp, Tom.	"Transforming organisations for organic growth: The DNA of Change Leadership"	Journal of Change Management.	2006
79	Graham, John R. dan Alok Kumar	"Do Dividend Clienteles Exist? Evidence on Dividend Preferences of Retail Investors"	Journal of Finance	2006
80	Faulkender, Michale, Todd Milbourn, and Anjan Thakor	Does Corporate Determine Capital Structure and Dividend Policy?	Journal of Financial Economics	2006
81	Bolongkikit, J., Obit, J.H., Asing, J.G. and Tanakinjal, G.H.	"An Exploratory Research of the Usage Level of E-commerce Among SMEs in the West Coast Sabah, Malaysia",	Journal of Internet Banking and Commerce	2006
82	Freeman, B.	Substance Sells: Aligning Corporate Reputation and corporate	Public Relations Quarterly	2006
83	Pastor, Jesus T., C.A. Knox Lovell & Henry Tulkens	Evaluating The Financial Performance of Bank Branches	Springer Science and Business Media	2006

84	Cheng Fan Fah	Timeliness of Annual Report Releases in Relation to The Direction and Magnitude of Earnings and Share Revaluation: The Case of Malaysia	Sunway Academic Journal	2006
85	Ecker, F.; J. Francis; I. Kim; P.M. Olsson; and K. Schipper	A Return-Based Representation of Earnings Quality.	The Accounting Review	2006
86	Tucker, J. W. and P. A. Zarowin.	Does Income Smoothing Improve Earnings Informativeness?	The Accounting Review	2006
87	Tucker, J. W., dan Zarowin, P.A.	Does income smoothing improve earnings informativeness?	The Accounting Review	2006
88	Van Toorn, C., Bunker, D., Yee, K. and Smith, S	"The Barriers to the Adoption of E-commerce by Micro Businesses, Small Businesses and Medium Enterprises"	The International Journal of Knowledge, Culture and Change Management	2006
89	Moers, F.	Discretion and Bias in Performance Evaluation: The Impact of Diversity and Subjectivity	Accounting, Organizations, and Society	2005
90	Kania, Sharon L. dan Frank W. Bacon	"What Factors Motivate The Corporate Dividend Decision?"	ASBBS E-Journal	2005
91	Kania, Sharon L. dan Frank W. Bacon.	"What Factors Motivate The Corporate Dividend Decision".	ASBBS E-Journal	2005
92	Gefen, D. and D. Straub	A Practical Guide to Factorial Validity Using PLS-Graph: Tutorial and Annotated Example,"	Communications of the Association for Information Systems	2005
93	Nolan, Richard, dan F. Warren McFarlan		Harvard Business Review	2005
94	Ghinea, G	Quality of Perception: User Quality of Service in Multimedia Presentations".	IEEE TRANSACTIONS ON MULTIMEDIA	2005
95	Bunduchi, R.	Business relationships in internetbased electronic markets: the role of goodwill trust and transaction costs.	Information Systems journal	2005
96	Roca, J.C., Chiu, C.M. and Martinez, F.J.	Understanding e-learning continuance intention: an extension of the Technology Acceptance Model	International Journal of Human Computer Studies	2005
97	Straiter, K.L.	The Effects of Supervisors' Trust of Subordinates and Their Organization on Job Satisfaction and Organizational Commitment	International Journal of Leadership Studies	2005

98	Lee, G.G. and Lin, H.F.	"Customer perceptions of e-service quality in Online shopping	International Journal of Retail and Distribution Management	2005
99	Sitkin, S. B. & George, E.	Managerial Trust-building Through The Use of Legitimizing Formal and Informal Control Systems.	International Sociology	2005
100	Dimitrova, Desislava.	The Relationship Between Exchange Rates and Stock Prices : Studied in a Multivariate Model	Issues in Political Economy	2005
101	Mohd, Haslina dan Mohamad, Syarifah Mastura Syed.	"Acceptance Model of Electronic Medical Record"	Journal of Advancing Information and Management Studies	2005
102	Vera-Munoz, Sandra C.	Corporate Governance Reforms: Redefined Expectations of Audit Committee Responsibilities and Effectiveness.	Journal of Business Ethics	2005
103	Igalens, J., & J, G.	Measuring Corporate Social Performance in France: A critical	Journal of Business Ethics	2005
104	Agarwal, S., Chomsisengphet, S., Rhee, S. G., & Liu, C.	Management Behaviors Under Different	Journal of Economic Literature	2005
105	Gounaris, S., Dimitriadis, S. and Stathakopoulos, V.	"Antecedents of perceived quality in the context of Internet retail stores"	Journal of Marketing Management	2005
106	Rainey, Hal G. dan Chun Young H.	Goal Ambiguity and Organizational Performance in U.S Federal Agencies	Journal of Public Administration Research and Theory	2005
107	Parasuraman, A., Zeithaml, Valerie A., Malhotra, Arvind	E-S-QUAL A Multiple-Item Scale for Assessing Electronic Service Quality	Journal Of Service Research	2005
108	MacGregor, R. C. and Vrazalic, L.	"A basic model of electronic commerce adoption barriers: A study of regional small businesses in Sweden and Australia"	Journal of small business and enterprise development	2005
109	Pflieger, J., M. Fischer, T. Kupfer, dan P. Eyerer	The Contribution of Life Cycle Assessment to Global Sustainability Reporting of Organization.	Management of Environmental Quarterly	2005
110	Hanlon	The Persistence of Earnings, Accruals and Cash Flows When Firm Have Large Book-tax Differences	The Accounting Review	2005

111	Krishnan, J.	Audit Committee Quality and Internal Control: An Empirical Analysis	The Accounting Review	2005
112	Hanlon	The Persistence of Earnings, Accruals and Cash Flows When Firms Have Large Book-tax Differences	The Accounting Review	2005
113	Coletti, A. L., et al.	The Effect of Control Systems on Teams and Alliances: Trust and Cooperation in Collaborative Environments	The Accounting Review	2005
114	Hanlon, M.	The Persistence and Pricing of Earnings, Accruals, and Cash Flows When Firms Have Large Book-tax Differences.	The Accounting Review	2005
115	Bokhari, R.H.	The relationship between system usage and user satisfaction: a meta-analysis	The Journal of Enterprise Information Management	2005
116	Abor, J.	"The Effect of Capital Structure on Profitability: An Empirical Analysis of Listed Firms in Ghana",	The Journal of Risk Finance	2005
117	Patten, Dennis and Martin Freedman	Evidence on the preannounced effect of financial report environmental disclosure	Accounting Forum	2004
118	Al-Tuwaijri, Sulaiman A., Christensen, Theodore E., Hughes II, K.E.	The Relationship Among Environmental Disclosure, Environmental Performance, and Economic Performance: A Simultaneous Equation Approach	Accounting, Organizations, and Society	2004
119	Mallat, N., Rossi, M. & Tuunainen, V.K.	Mobile banking services	Communications of the ACM	2004
120	Steelman, L. A. et al.	The Feedback Environment Scale: Construct Definition, Measurement, and Validation.	Educational and Psychological Measurement	2004
121	Ahn, T., Ryu, S., and Han, I.	The impact of the online and offline features on the user acceptance of internet shopping malls,"	Electronic Commerce Research and Applications	2004
122	McKnight, D.H., Kacmar, C.J. & Choudhury, V.	Shifting factors and the ineffectiveness of third party assurance seals: a two-stage model of initial trust in a web business	Electronic Markets	2004
123	Koufaris, M. & Hampton-Sosa, W.	The development of initial trust in an online company by new customers.	Information & Management	2004
124	Pavlou, P.A. & Gefen, D.	Building effective online marketplaces with institution based trust	Information Systems Research	2004

125	Yang, Z. and Fang, X.	"Online service quality dimensions and their relationships with satisfaction: A content analysis of customer reviews of securities brokerage services"	International Journal of Service Industry Management	2004
126	Constantinides, E.	"Influencing the online consumer's behaviour: The web experience"	Internet Research	2004
127	Pikkarainen, T., Pikkarainen, K., Karjaluoto and Pahnila, S.	"Consumer acceptance of online banking : an extension of the Technology Acceptance Model"	Internet Research	2004
128	Smith, David dan Kim Langfield-Smith.	Structural Equation Modeling in Management Accounting Research: Critical Analysis and Opportunities".	Journal of Accounting Literature	2004
129	Cunningham, L. F., J. Gerlach, and M. D. Harper	Assessing Perceived Risk of Consumers in Internet Airline Reservations Services,"	Journal Of Air Transportation	2004
130	Organisation for Economic Co- operation and Development (OECD)	OECD Principles of Corporate Governance	Journal of Economic Literature	2004
131	Brav, Alon, John R. Graham, Campbell R. Harvey, and Roni Michaely	Payout Policy in 21st Century.	Journal of Financial Economics	2004
132	Mavridis, D.G.	"The intellectual capital performance of the Japanese banking sector	Journal of Intellectual Capital	2004
133	Kang, G.D. and James, J.	"Service Quality Dimensions: An Examination of Grönroos's Service Quality Model"	Journal of Managing Service Quality	2004
134	Taylor, M. and Murphy, A	"SMEs and E-business"	Journal of small business and enterprise development	2004
135	Conchar, M. P., G. M. Zinkhan, C. Peters, and S. Olavarrieta	" An Conchar, M. P., G. M. Zinkhan, C. Peters, and S. Olavarrieta Perceived-Risk Processing"	Journal of the Academy of Marketing Science	2004
136	Heijden, H.V.D.	User acceptance of hedonic information systems.	Management Information System Quarterly	2004
137	Heijden, Van Der	"User Acceptance of Hedonic Information Systems,"	Management Information System Quarterly	2004
138	Barth, M dan A. Hutton.	Analyst Earnings Forecast Revisions and the Pricing of Accruals	Review of Accounting Studies	2004

139	Francis, J.; R. LaFond; P. M. Olsson; and K. Schipper	Costs of Equity and Earnings Attributes	The Accounting Review	2004
140	Gibbs, M., et al.	Determinants and Effects of Subjectivity in Incentives	The Accounting Review	2004
141	Lev, B dan D. Nissim	Taxable Income, Future Earnings, and Equity Value	The Accounting Review	2004
142	Odeck, J., & Alkadri, A	The Performance of Subsidize Urban and Rural Public Bus Operators: Empirical Evidence from Norway.	The Annals of Regional Science	2004
143	Lane, M.S., Vyver, G.V., Delpachitra, S. and Howard, S.	"An Electronic Commerce Initiative in Regional Sri Lanka: the Vision for the Central Province Electronic Commerce Portal"	The Electronic Journal on information systems in Developing countries	2004
144	Ndou, Valentina.	e-Government for Developing Countries: Opportunities and Chaleeges	The Electronic Journal on Information Systems in Developing countries	2004
145	H. Wan	Decomposing changes in deferred tax assets and liabilities to isolate earnings management activities	The Journal of American Taxation Association	2004
146	Gordon, M	"Dividends, Earnings, and Stock Prices".	The Review of Economics and Statistics	2004
147	Penman, S. H.	The Quality of Financial Statements: Perspectives from the Recent Stock Market Bubble	Accounting Horizons	2003
148	Schipper, k dan L. Vincent	Earnings Quality	Accounting Horizons	2003
149	Schipper, Katrine, dan Linda Vincent.	Earnings Quality	Accounting Horizons	2003
150	Al-Tuwajiri, S.A., Christensen, T.E., dan Hughes, K.E.	The Relations amo Performance: A Simultaneous Equations Approach.ng Environmental Disclosure, Environmental Performance, and Economic	Accounting, Organizations, and Society	2003
151	Balsam S., J. Krishnan, and J.S.Yang	Auditor Industry Specialization and Earnings Quality	Auditing: An Journal Of Practice & Theory	2003
152	Nguyen, H. and Robert F	Further Evidence on the Corporate Use of Derivatives in Australia: The Case of Foreign Currency and Interest Rate Instruments.	Australian Journal of Management	2003

153	Peters, Georgina	"What the Tipping Point Mean for Business"	Business Strategy Review	2003
154	Lee, Younghwa, Kenneth A. Kozar, dan Kai R. T. Larsen.	" The Technology Acceptance Model: Past, Present, and Future".	Communications of the Association for Information System	2003
155	Lee, Y., Kozar, K. A., Larsen, K. R. T.	The technology acceptance model: Past present, and future.	Communications of the Association for Information systems	2003
156	Sarosa, Samiaji dan Zowghi, Didar.	"Strategy for Adopting Information Technology for SMEs : Experience in Adopting Email Within an Indonesian Furniture Company"	Electronic Journal of Information Syatems Evaluation	2003
157	Barnes, S.J.	Location-based services: the state of the art.	E-Services Journal	2003
158	Arnott, R. D., & Asness, C. S	Surprise! Higher Dividends = Higher Earnings Growth	Financial Analysts Journal	2003
159	Arnott, Robert D., and Clifford S. Asness	Surprise! Higher Dividends =Higher Earnings Growth.	Financial Analysts Journal	2003
160	Ibbotson, Roger G., and Peng Chen	Long-Run Stock Returns: Participating in the Real Economy	Financial Analysts Journal	2003
161	Sholihin, M. & Lau, C. M.	The Intervening Effects of Procedural Fairness and Interpersonal Trust on the Relationships between Multiple Measures –Based Performnace Evaluation and Managers' Job Satisfaction.	Gadjah Mada International Journal of Business,	2003
162	Negash, S., Ryan, T., Igbaria, M.	Quality and effectiveness in Webbased customer support systems	Information & Management	2003
163	Mukherjee, A., dan Nath, P.,	A Model of Trust in Online Relationship Banking	International Journal of Bank Marketing	2003
164	Pavlou, P.A.	Consumer acceptance of electronic commerce: integrating trust and risk with the Technology Acceptance Model	International Journal of Electronic Commerce	2003
165	Pavlou, P.A.	Consumer acceptance of electronic commerce: Integrating trust and risk with the technology acceptance model.	International Journal of Electronic Commerce,	2003
166	Featherman, M. S. and P. Pavlou	Predicting e-Services Adoption: A Perceived Risk Facets Perspective,"	International Journal of Human Computer Studies	2003
167	Riegelsberger, J., Sasse, M. A., dan McCarthy, J. D.,	The Researcer's Dilemma: Evaluating Trust in Computer-Mediated Communication	International Journal of Human Computer Studies	2003

168	Looi. H.C.	"A Model of Factors Influencing Electronic Commerce Adoption Among Small and Medium Enterprises in Brunei Darussalam"	International Journal of information technology	2003
169	McKendall, M., C. Sanchez, dan P. Sicillan	Corporate Governance and Corporate Illegality: The Effect of Board Structure on Environment Violations	International Journal of Organizational Analysis	2003
170	Bauer, et.al.	Empirical Evidence on Corporate Governance in Europe: The Effect on Stock Returns, Firm Value and Performance.	Journal of Assets Manageemnt	2003
171	Beneda, Nancy L.	"Estimating Free Cash Flows and Valuing a Growth Company"	Journal of Assets Management	2003
172	Lewis, S.	Reputation and Corporate Responsibility.	Journal of Communication	2003
173	Murphy, G. B. dan Blessinger, A. A.,	Perceptions of No-name Recognition Business to Consumer E-Commerce Trustworthiness: The Effectiveness of Potential Influence Tactics	Journal of High Technology Management Research	2003
174	Firer, S., and S.M. Williams	Intellectual capital and traditional measures of corporate performance	Journal of Intellectual Capital	2003
175	DeLone, W. H., dan McLean, E. R.	"The DeLone and McLean Model of Information Systems Success: A Ten-Year Update,"	Journal Of Management Information Systems	2003
176	DeLone, W.H. and McLean, E.R.	The DeLone and McLean Model of Information Systems Success: A Ten-Year Update,	Journal of Management Information Systems	2003
177	Santos, J.	"E-Service Quality: a model of virtual service quality dimensions"	Journal of Managing Service Quality	2003
178	Merrilees, B. and Fry, M.L.	"E-trust: The Influence of Perceived Interactivity on E-Retailing Users"	Journal of Marketing Intelligence & Panning	2003
179	Yang, Z., Peterson, R.T., and Cai, S.	"Services Quality Dimensions of Internet Retailing: An Exploratory Analysis"	Journal of Services Marketing	2003
180	Lawson, R., Alcock, C., Cooper, J. and Burges, L.	"Factors Affecting Adoption of Electronic Technologies by SMEs: an Australian Study"	Journal of small business and enterprise development	2003
181	Van Riel, A.C.R., Semeijn, J. and Janssen, W.	"E-Service Quality expectations: a case study"	Journal of Total Quality Management and Business Excellence	2003

182	Gefen, D., Karahanna, E. & Straub, D.W.	Trust and TAM in online shopping: an integrated model	Management Information System Quarterly	2003
183	Gefen, D., Karahanna, E. and Straub, Detmar W.	"Trust and TAM in online shopping: an integrated model"	Management Information System Quarterly	2003
184	Venkatesh, V, Morris, M.G., Davis, G.B., and Davis, F.D.	"User acceptance of information technology: toward a unified view"	Management Information System Quarterly	2003
185	Venkatesh V, Morris MG, Davis GB, Davis FD	User acceptance of information technology: toward a unified view	Management Information System Quarterly	2003
186	Ritchie, Williem J. & Kolodinsky, Robert W.	"Nonprofit Organization Financial Performance Measurement—An Evaluation of New and Existing Financial Performance Measures"	Nonprofit Management & Leadership	2003
187	Schnatterly, K.	Increasing Firm Value through Detection and Prevention of White-Collar Crime.	Strategic Management Journal	2003
188	Phillips, John., Morton Pincus dan Sonja Olhoft Rego.	Earnings Management: New Evidence Based on Deferred Tax Expense.	The Accounting Review	2003
189	Bahmanziari, T., J. Michael Pearson, dan Leon Crosby,	"Is trust Important in Technology Adoption? A Policy Capturing Approach"	The Journal of Computer Information Systems	2003
190	Golafshani, N.	Understanding Reliability and Validity in Qualitative Research"	The Qualitative Report,	2003
191	Pennington, R., Wilcox, H.D. & Grover, V.	The role of system trust in business-to- consumer transactions	Journal of Management Information Systems	2003
192	Deegan, C	The Legitimizing Effect of Social and Environmental Disclosures-A Theoretical Foundation	Accounting, Auditing and Accountability Journal	2002
193	Suh, B, & Han, I.	"Effect of trust on customer acceptance of Internet banking"	Electronic Commerce Research and Applications	2002
194	McKnight, D.H., Choudhury, V. & Kacmar, C.	Developing and validating trust measures for e-Commerce: an integrative typology.	Information Systems Research	2002
195	Iwaarden, J.V. and Wiele, T.V.D.	Applying SERVQUAL to Websites: an exploratory study.	International Journal of Quality and Reliability Management	2002

196	Omran Mohammed and John Pointon.	Dividend Policy, Trading Characteristics and Share Prices: empirical evidence From Egyptian Firms	International Journal of Theoretical and Applied Finance	2002
197	Riquelme, H.	"Commercial internet adoption in China: comparing the experience of small, medium and large businesses",	Internet Research: Electronic Networking Applications and Policy	2002
198	Dirks, K. T., & Ferrin, D. L.	Trust in Leadership: Meta-analytic Findings and Implications for Research and Practice.	Journal of Applied Psychology	2002
199	Simpson, W. Gary dan Theodor Kohers	"The Link Between Corporate Social and Financial Performance: Evidence from The Banking Industry".	Journal of Business Ethics	2002
200	Siebens, Herman.	Concept and Working Instruments for Corporate Governance	Journal of Business Ethics	2002
201	Badhuri, S. N.	Determinant of Corporate Borrowing : Some Evidence from The Indian Corporate Structure.	Journal of Economics and Finance	2002
202	Kahl, Matthias	Economic Distress, Financial Distress, and Dynamic Liquidation	Journal of Finance	2002
203	DeAngelo, Henry, Linda DeAngelo, and Douglas J. Skinner.	Are Dividends Disappearing? Dividend Concentration and The Consolidation of Earnings	Journal of Financial Economics	2002
204	Platt, H., dan M.B. Platt.	Predicting Financial Distress	Journal Of Financial Service Professionals	2002
205	Karjaluoto, H., Mattila, M., & Pentto, T.	"Electronic banking in finland: Consumer beliefs and reactions to a new delivery channel".	Journal of Financial Services Marketing	2002
206	Anckar, B. & D'Incau, D.	Value creation in mobile commerce: findings from a consumer survey.	Journal of Information Technology Theory and Application	2002
207	Kubo, I., and A. Saka	"An inquiry into the motivations of knowledge workers in the Japanese financial industry"	Journal of Knowledge Management	2002
208	Hong, W., Thong, J.Y.L., Wong, W.M., & Tam, K.Y.	Determinants of user acceptance of digital libraries: An empirical examination of individual differences and system characteristics.	Journal of Management Information Systems	2002
209	Bontis, N., M. M. Crossan, and J. Hulland	Managing an Organizational Learning System by Aligning Stocks and Flows,"	Journal of Management Studies	2002

210	Shy, Oz., dan J. Tarkka	The Market for Electronic Cash Cards	Journal of Money, Credit, and Banking	2002
211	McKnight, D.H., Choudhury, V. & Kacmar, C.	The impact of initial consumer trust in intentions to transact with a web site: a trust building Model	Journal of Strategic Information Systems	2002
212	Shankar, Urban, & Sultan	"Online Trust: a Stakeholder Perspective, Concepts, Implications, and Future Directions,"	Journal of Strategic Information Systems	2002
213	Dabholkar, P. A. and R. P. Bagozzi	An Attitudinal Model of Technology-Based Self-Service: Moderating Effects of Consumer Traits and Situational Factors,"	Journal of the Academy of Marketing Science	2002
214	Gefen, D	"Customer Loyalty in e-Commerce."	Journal of the Association for Information Systems	2002
215	Ba, S. & Pavlou, P.A.	Evidence of the effect of trust building technology in electronic markets: price premiums and buyer behavior.	Management Information System Quarterly	2002
216	Jiang, J.J., Klein, G, and Carr, C.L.	"Measuring information system service quality: SERVQUAL from the other side"	Management Information System Quarterly	2002
217	Fama, Eugene F., and Kenneth R. French	Testing Trade-Off and Pecking Order Predictions about Dividends and Debt	Review of Financial Studies	2002
218	Kassinis, G dan N. Vafeas	Corporate Boards and Outside Pemangku kepentingan as Determinants of Environmental Litigation	Strategic Management Journal	2002
219	Dechow, P. M., dan I. D. Dichev	The Quality of Accruals and Earnings; The Role of Accrual Estimation Errors.	The Accounting Review	2002
220	Dechow, Patricia M dan Dichev, I.D.	The Quality of Accruals and Earnings: The Role of Accrual Estimation Errors	The Accounting Review	2002
221	Patricia dan Dichev, Ilia	The Quality of Accruals and Earnings : the Role of Accrual Estimation Errors	The Accounting Review	2002
222	McKinsey.	A Premium for Good Governance	The McKinsey Quarterly	2002
223	Kurniawan, S.H., Ellis, R.D., and Allaire, J.C.	The impact of web self efficacy, age, and web experience on bookmark manipulation	Universal Access in the Information Society	2002
224	Fagan, M. H., Neil, S. and Wooldrige, B. R.	"An Empirical Investigation Into The Relationship Between Computer Self-Efficacy, Anxiety, Experience, Support and Usage,"	Journal of Computer Information System	2002

225	Anik K, Gupta & Govindarajan, V.		Academy of Management Journal	2001
226	Verma K., Milledge, V., and Wiest, D.	Measurement of Kinerja lingkungan perusahaan: Role of the Regulatory Enforcement Policies in the Oil and Gas industry	Advances in Public Interest Accounting	2001
227	Udo, G. J.	Privacy dan Security Concerns as Major Barriers for E-Commerce: a Survey Study	Information Management & Computer security	2001
228	Ettredge, Michael, Vernon J. Richardson, dan Susan Scholz	"financial Data at Corporate Web Sites: Do Information Clienteles Matter?"	international Journal of Accounting Information Systems	2001
229	Lee, M. & Turban, E.	A trust model for consumer internet shopping	International Journal of Electronic Commerce	2001
230	Gray, R. Javard, et al.	Social and Evironmental Disclosure, and Corporate Characteristic: A Research Note and Extension.	Journal of Business Finance and Accounting	2001
231	Clarke, I.	Emerging value propositions for mcommerce.	Journal of Business Strategies	2001
232	Nissim, D., and A. Ziv.	Dividend Changes and Future Profitability	Journal of Finance	2001
233	Tatikonda & Montoya	"Integrating Operation and Marketing Perspectives of Product Innovation: The Influence of Organizational Process Factors and Capabilities on Development Performance"	Journal of Management Science	2001
234	Mahmood, M.A. and Swanberg, D.L.	Factors affecting information technology usage: a meta-analysis of empirical literature	Journal of Organizational Computing and Electronic Commerce,	2001
235	Meyers, Marcia K., Ricucci, Norma M., & Lurie, I.	Achieving Goal Congruence in Complex Environment: The Case of Welfare Reform	Journal of Public Administration Research and Theory	2001
236	Sanders, D.W., and Morrison-Shetlar, A.I.	Student Attitudes toward Web-Enhanced Instruction in an Introductory Biology Course	Journal of Research of Computing in Education	2001
237	Hashmi, M. Anam dan Turgut Guvenli.	Multimedia Content on the Web Problems and Prospects"	Managerial Finance	2001

238	Bryslan, Alexandria dan Curry, Adrienne	"Service improvements in public services using Servqual"	Managing Service Quality	2001
239	Bryslan, A. and Curry, A.	Service improvements in public services using SERVQUAL"	Managing Service Quality	2001
240	Cox, J. and Dale, B.G.	"Service quality and e-commerce: An exploratory Analysis"	Managing Service Quality	2001
241	Yoo, B. and Donthu, N.	"Developing a scale to measure perceived quality of an Internet shopping site (SITEQUAL)"	Quarterly Journal of Electronic Commerce	2001
242	Cohen, B.J.	Electronic money: new day or false dawn?.	Review of International Political Economy,	2001
243	Dechow, M. Patricia and Ilia D. Dichev.	The Quality of Accruals and Earnings: The Role of Accrual Estimation Errors.	The Accounting Review	2001
244	Xie, H.	The Mispricing of Abnormal Accruals.	The Accounting Review	2001
245	Cloete, E., Courtney, S. and Fintz, J.	"Small business acceptance and adoption of e-commerce in the Western Cape Province of South Africa"	The Electronic Journal on information systems in Developing countries	2001
246	Dedrick, J. and Kraemer, K.L	"China IT report"	The Electronic Journal on information systems in Developing countries	2001
247	Baker, H.Kent, E.Theodore Veit, dan Gary E.Powell	"Factors Influencing Dividend Policy Decisions of Nasdaq Firms"	The Financial Reviews	2001
248	Debreceeny, R., Glen L. Gray, dan Theodore J. Mock	"Financial Reporting Web Sites: What Users Want I Terms of Form and Content".	The International Journal of Digital Accounting Research	2001
249	King, Andrew dan Lenox Michael	Does it Really Pay to be Green? An Empirical Study of Firm Environmental and Financial Performance.	The Journal of Industrial Ecology	2001
250	Millss, L dan K. Newberry.	The Influence of Tax and Nontax Costs on Book-tax Reporting Differences.	The Journal of the American Taxation Association	2001
251	Hong, W., James Thong, Y. L., Wong Wai-Man, and Tam, Kar-Yan	"Determinations of User Acceptance of Dogota Libraries: An Empirical Examination of Individual Differences and System Chracteristics"	Journal of Management Information Systems	2001

252	Owusu-Ansah, Stephen.	Timeliness of Corporate Financial Reporting in Emerging Capital Markets: Empirical Evidence from The Zimbabwe Stock Exchange	Accounting and Business Research	2000
253	Jonas, G dan J. Blanchet	"Assesing Quality of Financial Reporting.	Accounting Horizons	2000
254	Jonas, G dan J. Blanchet,	Assesing Quality of Financial Reporting.	Accounting Horizons	2000
255	Jonas, G., and J. Blanchet.	Assessing quality of financial reporting	Accounting Horizons	2000
256	O'Sullivan, Mary.	Corporate Governance and Globalization.	Annals of the American Academy of Political and Social Science	2000
257	How dan Janice C.V.	Initial and Long-Run Performance of Mining IPO in Australia	Australia Journal of Management	2000
258	Waddock, S.	The multiple bottom lines of corporate citizenship: Social investing, reputation, and responsibility audits.	Business and Society Review	2000
259	Venkatesh, V	Determinants of perceived ease of use: Integrating control, intrinsic motivation, and emotion into the technology acceptance model.	Information Systems Research	2000
260	Thomas, L.C	A Survey of Credit and Behavioral Scoring - Forecasting Financial Risk of Lending to Consumers"	International Journal of Forecasting	2000
261	to Know	Timelines of corporate Financial Reporting in Emerging Capital Markets: Empirical Evidence From the Zimbabwe Stock	Accounting and Business Research	2000
262	Parasuraman, A.	"Technology Readiness Index (TRI) – a multiple-item scale to measure readiness to embrace new technologies"	Journal of Service Research	2000
263	Zhang, Ping dan Gisela M. von Dran.	Satisfiers and Dissatisfiers A Two-Factor Model for Website Design and Evaluation"	Journal of American Society for Information Science	2000
264	Bontis, N., W.C.C. Keow, S. Richardson.	Intellectual capital and business performance in Malaysian industries"	Journal of Intellectual Capital	2000
265	Harrison, S., and P.H. Sullivan.	Profiting form intellectual capital; Learning from leading companies"	Journal of Intellectual Capital	2000
266	Sullivan Jr., P.H. and P.H. Sullivan Sr.	"Valuing intangible companies, an intellectual capital approach"	Journal of Intellectual Capital.	2000

267	Bebko, C. P.	Service Intangibility and its Impact on Consumer Expectations of Service Quality,"	Journal of Services Marketing	2000
268	Sundar, S.	Multimedia Effects on Processing and Perception of Online News - A Study of Picture, Audio, and Video Downloads"	Journalism & Mass Communication Quarterly	2000
269	Venkatesh, V., dan M.G. Morris.	Why don't men ever stop to ask for directions? Gender, social influence, and their role in technology acceptance and usage Behavior	Management Information System Quarterly	2000
270	Venkatesh, V., & Morris, M. G.	Why don't men ever stop to ask for directions? gender, social influence, and their role in technology acceptance and usage behavior".	Management Information System Quarterly	2000
271	Agarwal, R. and Karahanna, E.,	Time flies when you're having fun: cognitive absorption and beliefs about information technology usage	Management Information System Quarterly	2000
272	Venkatesh, V, and Davis, F.D.	"A theoretical extension of the Technology Acceptance Model: four longitudinal case studies"	Management Science	2000
273	Dowell, G., S. Hart, dan B. Yeung	Do corporate global environmental standards create or destroy value?	Management Science	2000
274	Venkatesh, V., dan F.D. Davis.	A Theoretical Extension of the Technology Acceptance Model: Four Longitudinal Case Studies.	Management Science	2000
275	Venkatesh, V., and Davis, F.D.	A theoretical extension of the technology acceptance model: Four longitudinal field studies.	Management Science	2000
276	Mayo, A.,	The Role of Employee Development in The Growth of Intellectual capital	Personal Review	2000
277	Ford, M.W., Evans, J.R.	Conceptual Foundations of Strategic Planning in the Malcolm Baldrige Criteria for Performance Excellence	Quality Management Journal	2000
278	McWilliams, A., and D. Siegel	"Corporate social responsibility and financial performance: Correlation or misspecification?"	Strategic Management Journal	2000
279	Husain, N., Abdullah, M., & Kuman, S.	Evaluating Public sector efficiency with data envelopment analysis (DEA): a case study in Road Transport Department, Selangor, Malaysia	Total Quality Management	2000
280	Dalton, D., C. Daily, J, Johnson, dan A. Ellstrand.	Number of Directors and Financial Performance: A Meta-analysis	Academy of Management Journal	1999
281	Jaggi, Bikki, dan Tsui, Judy	Determinants of Audit Report Lag: Further Evidence from Hong Kong.	Accounting and Business Research	1999
282	Carroll, A. B.	Corporate Social Responsibility: Evolution of a Definitional construct	Business and Society Review	1999

283	Lewis, Linda and Jeffrey Unerman	Ethical Relativism: A Reason for Differences in Corporate Social Reporting.	Critical Perspectives on Accounting	1999
284	Sathye, M.	"Adoption of internet banking by australian consumers: an empirical investigation"	International Journal of Bank Marketing	1999
285	Gunasekaran, A.	Current and future directions of multimedia technology in business"	International Journal of Information Management	1999
286	Francis, J. dan K.Shipper	"Have Financial Statements Lost Their Relevance?"	Journal of Accounting Research	1999
287	Lev, B., and P. Zarowin	"The Boundaries of financial reporting and how to extend them"	Journal of Accounting Research	1999
288	Caplan, D.	Internal Controls and the Detection of Management Fraud	Journal of Accounting Research	1999
289	Dirks, K. T.	The Effects of Interpersonal Trust on Work Group Performance	Journal of Applied Psychology	1999
290	Safieddine, Assem dan Sheridan Titman	Leverage and Corporate Performance: Evidence from Unsuccessful Takeovers	Journal of Finance	1999
291	Samson, D., and Terzioski, M.	The relationship between total quality management and operational performance	Journal of Operations Management	1999
292	Anandarajan, Asokan., dan Wen Joseph.	"Evaluation of IT Investment,"	Management Decision	1999
293	Venkatesh, V.	Creation of favourable user perceptions: Exploring the role of intrinsic motivation.	Management Information System Quarterly	1999
294	Collins, D. W., M. Pincus, X. Hong,	"Equity Valuation and Negative Earnings: The Role of Book Value of Equity"	The Accounting Review	1999
295	McKnight, D.H., Cummings, L.L. & Chervany, N.L.	Initial trust formation in new organization relationships	Academy of Management Review	1998
296	Rousseau, D.M., Sitkin, S.B., Burt, R.S. & Camerer, C.	Not so different after all: a cross-discipline view of trust.	Academy of Management Review	1998
297	Rousseau, D. M. et al.	Not So Different All: A Cross-Dicipline View of Trust	Academy of Management review	1998
298	Whitener, E. M. et al.	Managers as Initiators of Trust: An exchange Relationship Framework for Understanding Managerial Trustworthy Behavior	Academy of Management review	1998

299	Lohse, G.L. & Spiller, P.	Electronic shopping.	Communications of the ACM	1998
300	Westland, J.C., Mandy Kwok, Josephine Shu, Terence Kwok, dan Henry Ho.	Customer and Merchant Acceptance of Electronic Cash: Evidence from Mondex in Hong Kong	International Journal of Electronic Commerce	1998
301	Ratnasingham, P.	"The importance of trust in E-Commerce"	Internet Research	1998
302	Abarbanel and Bushee.	Fundamental Analysis, Future Earnings, and Stock Prices.	Journal of Accounting Research	1998
303	Adedeji, Abimbola	Does Packing Order Hypotesis Explain the Dividend Payout Ratios of Firm in The UK.	Journal of Business Finance and Accounting	1998
304	Fama. E. F; French K. R. Taxes,	Financing Decisions, and Firm Value	Journal of Finance	1998
305	Teoh, S.H., T.J. Wong, and I. Welch	Earnings Management and The Underperformance of Seasoned Equity Offerings	Journal of Financial Economics	1998
306	Lin, C.Y.	"Success Factors of Small-and-Medium-Sized Entreprises in Taiwan : An Analysis of Cases",	Journal of Small Business Management	1998
307	Bontis, N.	"Intellectual capital: an exploratory study that develops measures and Models	Management Decision	1998
308	Watson, Richard T., Leyland F.Pitt, & C. Bruce Kavan	Measuring Information Systems Service Quality: Lessons from Two Longitudinal Case Studies	Management Information System Quarterly	1998
309	Ferguson, Collins.	"The Effect of Computer Micro on The Work of Profesional Accountans,"	Accounting And Finance	1997
310	Deegan, C. & Rankin, M.	The materiality of environmental information to users of annual reports	Accounting, Auditing and Accountability Journal	1997
311	Preston, Lee dan Daouglas O Bannon	The Corporate Social-Financial Performance	Business and Society Review	1997
312	Griffin, J., & J.F, M	Financial Performance Debate: Twenty-Five Years of Incomparable research	Business and Society Review	1997
313	Turnbull. S.	Corporate Governance: Its scope ,concern, and theories	Corporate Governance: An International Review	1997
314	Kim, W. Chan & Mauborgne, Reene	"Value Innovation: The Strategic Logic of High Growth"	Harvard Business Review	1997
315	Kim, W. Chan & Mauborgne, Reene.	"Fair Process: Managing in the Knowledge Economy"	Harvard Business Review	1997

316	Collins, D. W., E. L. Maydew, dan I. S. Weiss.	"Changes in the value relevance of earnings and book value over the past forty years"	Journal of Accounting and Economics	1997
317	Benartzi, S.; R. Michaely; and R. Thaler.	Do changes in dividends signal the future or the past?	Journal of Finance	1997
318	Harrison, D.A., Mykytyn, P.P. Jr, and Rienenschneider, C.K.	Executive decisions about IT adoption in small business: Theory and empirical tests", Information Systems Research	Journal of the Institute of Management Sciences,	1997
319	Kettinger, William J., Lee, Choong C.	Pragmatic Perspectives on the Measurement of Information System Service Quality	Management Information System Quarterly	1997
320	Gefen, D., and D.W. Straub	Gender Differences in the Perception and Use of E- mail: An Extension to the Technolog Acceptance Model.	Management Information System Quarterly	1997
321	Igbaria M, Zinatelli N, Cragg P, Cavaye A.	Personal computing acceptance factors in small firms: a structural equation model	Management Information System Quarterly	1997
322	Gefen, D., and Straub, D.W.	"Gender differences in the perception and use of E-mail: An extension to the technology acceptance model",	Management Information System Quarterly	1997
323	Deegan, C.& Gordon, B	A study of the environmental disclosure policies of Australian corporations	Accounting and Business Research	1996
324	Deegan, Craig dan Gordon, Ben.	A Study of the Environmental Disclosure Practices of Australian Corporations	Accounting and Business Research	1996
325	Hackston, David dan Milne, Markus J.	Some Determinants of Social and Environmental Disclosure in New Zealand Companies	Accounting, Auditing And Accountability Journal	1996
326	Abdulla, J.Y.A.	The Timeliness of Bahraini Annual Reports.	Advaces in International Accounting	1996
327	Dechow, P.M., R. G. Sloan, and A.P. Sweeney.	Causes and consequences of earnings manipulation: An analysis of firms subject to enforcement actions by the SEC	Contemporary Accounting Research	1996
328	Chau, Patrick Y.K., & Hu, Paul Jen-Hwa	"Information Technology Acceptance by Individual Professionals: A Model Comparison Approach"	Decision Sciences	1996
329	Venkatesh, V., and Davis, F.D.	A model of the antecedents of perceived ease of use: Developments and test.	Decision Sciences	1996
330	Zinatelli, N., Cragg, P.B. and Cavaye A.L.M.	"End user computing sophistication and success in small firms"	European Journal of Information systems	1996

331	Thong, J.Y.L., Yap, C.S. and Raman, K.S	"Top management support, external expertise and information systems implementation in small business	Information Systems Research	1996
332	Dabholkar, P.	"Consumer evaluations of new technology based self service options: An investigation of alternative modes of service quality"	International Journal of Research in Marketing	1996
333	Lee, P.J., S.L. Taylor, dan T.S. Walter.	Australian IPO Pricing in The Short and long Run	Journal of Banking and Finance,	1996
334	Choe, Jong Min	"The Relationship Among Performance of Accounting Information Systems, Influence Factor and Evolution Level of Information Systems"	Journal Of Management Information Systems	1996
335	Humphrey, D., L. Pulley, dan J. Vesala.	Cash, Paper, and Electronic Payments: A Cross- Country Analysis	Journal of Money, Credit, and Banking	1996
336	Sloan, R. G.	Do Stock Prices Fully Reflect Information in Accruals and Cash Flows about Future Earnings?	The Accounting Review	1996
337	Nelson, Karen.	Fair Value Accounting for Commercial Banks: An Empirical Analysis of SFAS 107	The Accounting Review	1996
338	Sloan, R. G.	Do Stock Price Fully Reflect Information in Accruals and Cash Flows about Future Earnings?	The Accounting Review	1996
339	McAllister, D. J.	Affect and Cognition – Based Trust as Foundations for Interpersonal Cooperation in Organizations.	Academy of Management Journal	1995
340	Mayer, R.C., Davis, J.H. & Shoorman, F.D.	An integrative model of organization trust	Academy of Management Review	1995
341	Donaldson, T. & Preston, L.	The Stakeholder Theory of The Modern Corporation: Concepts, Evidence and Implications.	Academy of Management Review	1995
342	Mayer, R. C. et al.	An Integrative Model of Organizational Trust	Academy of Management review	1995
343	Gray, Rob, Kouhy, Reza, dan Lavers, Simon.	Corporate Social And Environmental Reporting: A Review Of The Literature And A Longitudinal Study Of UK Disclosure.	Accounting, Auditing and Accountability Journal	1995
344	Gray, R., Kouhy, R., and Lavers, S.	Corporate social and environmental reporting: A review of the literature and a longitudinal study of UK disclosure	Accounting, Auditing and Accountability Journal	1995
345	Gray, Rob; Reza Kouhy and Simon Lavers	Corporate Social and Environmental Reporting: A Review of Literature and a Longitudinal Study of UK Disclosure.	Accounting, Auditing and Accountability Journal.	1995

346	Wenninger, J., dan D. Laster.	The Electronic Purse. Federal Reserve Bank of New York	Current Issues in Economics and Finances,	1995
347	Igbaria, M., J. Iivari, and H. Maragahh	Why Do Individuals Use Computer Technology? A Finnish Case Study,”	Information & Management	1995
348	Taylor, S. and Todd, P.	Understanding Information Technology Usage: A Test of Competing Models,”	Information Systems Research	1995
349	Taylor, S. & Todd, P.	Understanding information technology usage: a test of competing models	Information Systems Research	1995
350	Taylor, S.A., dan P.A. Todd.	Understanding information technology usage: A test of competing models.	Information Systems Research	1995
351	Hayn, C.,	“The information content of losses”	Journal of Accounting and Economics	1995
352	Hayn, C.	The Information Content of Losses	Journal of Accounting and economics	1995
353	Goodhue, D.L. dan Thompson, R.L	“Task technology fit and individual performance”	Management Information System Quarterly	1995
354	Chin, W. W. and Todd, P.	”On the Use, Usefulness, and Ease of Use of Structural Equation Modeling in MIS Research: A Note of Caution,”	Management Information System Quarterly	1995
355	Compeau, D.R., & Higgins, C.A.	Computer self efficacy: Development of a measure and initial test	Management Information System Quarterly	1995
356	Pitt L.F., Watson, R.T., dan Kavan., C.B,	“Service Quality: A Measure of Information Systems Effectiveness,”	Management Information System Quarterly	1995
357	Pitt, L.F., Watson, R.T., and Kavan, C.B.	Service Quality: A Measure of Information Systems Effectiveness	Management Information System Quarterly	1995
358	Iacovou, C.L., Benbasat, I., and Dexter, A.A.	“Electronic data interchange and small organizations: Adoption and impact of technology”,	Management Information System Quarterly	1995
359	Frankel, R. M., & Wilson, G.	iscretionary disclosure and External Financing.	The Accounting Review	1995
360	Ring, P.S., and Van de Ven, A.H.	Developing processes of cooperative inter-organizational relationships.	Academy of Management Review	1994
361	Ashari, N., H. C. Koh, S. L. Tan, dan W. H. Wong	Factors Affecting Income Smoothing Among Listed Companies In Singapore	Accounting and Business Research	1994

362	Igbaria, M., S.J. Schiffman, dan T.J. Wieckowski.	The Respective Roles of Perceived Usefulness and Perceived Fun in the Acceptance of Microcomputer Technology	Behaviour and Information Technology	1994
363	Igbaria, M., S. J. Schiffman, and T. S. Wieckowshi	The Respective Roles of Perceived Usefulness and Perceived Fun in the Acceptance of Microcomputer Technology,”	Behaviour and Information Technology	1994
364	Julien, P.A., and Raymond, L.	“Factors of new technology adoption in the retail sector”	Entrepreuseurship: Theory and Practice	1994
365	Chung and Pruitt	A Simple Approximation of Tobin’s Q.	Financial Management	1994
366	Dechow, P	Accounting Earnings and Cash Flow as Measures of Firm Performance: The Role of Accounting Accruals.	Journal of Accounting and Economics	1994
367	Beattie, V., B. Steophen, E.Daved, J. Brian, M.Stuart,T.Dylan, and T. Michael	Extraordinary Items and Income smoothing: a Positive Accounting Approach	Journal of Business Finance and Accounting	1994
368	Opler. Tim C. dan Sheridan Titman	Financial Distress and Corporate Performance.	Journal of Finance	1994
369	Leland, Hayne E.	Corporate debt value, Bonds covenants, and Optimal Capital Structure	Journal of Finance	1994
370	Ayers, F.L	Perception of Earnings Quality: What Managers Need	Management Accounting	1994
371	Berry, Leonard L., Parasuraman, A., Zeithaml, A., Adsit, Dennis., Hater, John Vanetti, Eric J., Veale, David J.	Improving Service Quality in America: Lessons Learned (and Executive Commentary)	The Academy of Management Executive	1994
372	Barth, Mary. E.	Fair Value Evidence from Investment Securitirs and the Market Valuation of Banks	The Accounting Review	1994
373	Aharony, J., & Dotan, A.	Regular Dividend Announcements and Future Unexpected Earnings: An empirical Analysis	The Financaill Review	1994
374	Holland and Horton	Initial Public Offerings on The Unlisted Securities Market: The Impact of Profesional Advisor	Accounting and Business Research	1993
375	Blili, S. and Raymond, L.	“Threats and opportunities for small and medium-sized enterprises”,	International Journal of Information Management	1993

376	Davis, F.D.	User acceptance of information technology: System characteristics, user perceptions, and behavior impacts.	International Journal of Man-Machine Studies,	1993
377	Kirby, D., and Turner, M.	"IT and the small retail business",	International Journal of Retail and Distribution Management	1993
378	Lev and Thiagarajan.	Fundamental Information Analysis.	Journal of Accounting Research	1993
379	Lang, Mark dan Lundholm, Russell.	Cross-Sectional Determinants of Analyst Ratings of Corporate Disclosures.	Journal of Accounting Research	1993
380	Kim, J.I. Krinsky dan J. Lee.	Motives for Going Public and Underpricing: New Findings From Korea.	Journal of Business Finance and Accounting	1993
381	Cragg, P.B. and King, M.	"Small-firm computing: motivators and inhibitors"	Management Information System Quarterly	1993
382	Viswanath, P.V.	Strategic Considerations, the Pecking Order Hypothesis, and Market Reactions to Equity Financing	The Journal of Financial and Quantitative Analysis.	1993
383	Peavy.	Stock Price: Do Interest Rates and Earnings Really Matter?	Financial Analysts Journal	1992
384	DeLone, W.H. and McLean, E.R.	Information Systems Success: The Quest for the Dependent Variable	Information System Research	1992
385	DeLone, W. H., dan McLean, E. R.	"Information Systems Success: The Quest for The Dependent Variable,"	Information Systems Research	1992
386	Davis, F., R. Bagozzi, and P. Warshaw	Extrinsic and Intrinsic Motivation to Use Computers in the Workplace,"	Journal of Applied Social Psychology	1992
387	Jensen Gerald R., Donald P. Solberg, dan Thomas S. Zorn.	Simultaneous determination of Insider Ownership, Debt, and Dividend.	Journal of Financial and Quantitative Analysis,	1992
388	Adams, D. A., Nelson, R. R., and Todd, P. A	"Perceived Usefulness, Ease of Use and Usage of Infomtion Technology : A Replication."	Management Information System Quarterly	1992
389	Adams, D.A., Nelson, R.R., and Todd, P.A.	"Perceived usefulness, ease of use, and usage of information technology: a replication"	Management Information System Quarterly	1992
390	Adam, D. A, Nelson, R. R, and Todd, P. A.	"Perceived Usefulness, Ease of Use and Usage of Information Technology: A Replication"	Management Information System Quarterly	1992
391	Adams, D.A., Nelson, R.R., Todd P.A	"Perceived usefulness, ease of use and usage of information technology: a replication"	Management Information System Quarterly	1992

392	Matsumura, M. E. dan R. R. Tucker.	Fraud Detection: A Theoretical Foundation.	The Accounting Review	1992
393	Warfield and Wild	Accounting Recognition and The Relevace of Earnings as an Explanatory Variable.	The Accounting Review	1992
394	Woods, D.	"Corporate Social Performance Revisited".	Academy of Management Review	1991
395	Carslaw, C.A.P.N. dan S.E. Kaplan	An Examination of Audit Delay: Further Evidence from New Zealand.	Accounting and Business Research	1991
396	Howard, G. S., and Mendelow, A. L.	Discretionary Use of Computers: An Empirically Derived Explanatory Model,"	Decision Sciences	1991
397	Mathieson, K.	Predicting user intentions: Comparing the technology acceptance model with the theory of planned behavior.	Information System Research,	1991
398	Cho, L.Y. And K. Jung	Earnings Response Coefficients: a Synthesis of Theory and Empirical Evidence	Journal Of Accounting Literature	1991
399	Jones, J.	Earnings management during import relief investigations	Journal of Accounting Research	1991
400	Ritter J.R.	The Long Run Performance of Initial Public Offerings	Journal of Finance	1991
401	Magal, S.R.	"A Model for Evaluating Information Center Success,"	Journal Of Management Information Systems	1991
402	Thompson, R.L., Higgins, C.H. and Howell, J.M.	Towards a Conceptual Model of Utilization"	Management Information System Quarterly	1991
403	Thompson RL, Higgins CA, Howell JM.	Personal computing: toward a conceptual model of utilization	Management Information System Quarterly	1991
404	Tuckman, Howard P. & Chang, Cyril F.	"A Methodology for Measuring the Financial Vulnerability of Charitable Nonprofit Organizations"	Nonprofit and Voluntary Sector Quarterly	1991
405	Fombrun, C., & Shanley, M.	What's in a Name? Reputation Building and Corporate Strategy	Academy of Management Journal	1990
406	Zeghal, Daniel and Sadrudin A. Ahmed	Comparison of Social Responsibility Information Disclosure Media Used by Canadian Firms.	Accounting, Auditing and Accountability Journal.	1990
407	Easton, P. D., dan T. S. Harris	"Earnings as an Explanatory Variable for Return"	Journal of Accounting Research	1990
408	Carter, R.B. dan S. Manaster.	Initial Public Offerings Reputations	Journal of Finance	1990

409	Harris, Milton dan Artur Raviv.	Capital Structure and the Informational Role of Debt	Journal of Finance	1990
410	Allen, Natalie J. dan Meyer, John P.	The Measurement and Antecedents of Affective, Continuance, and Normative Commitment to The Organization	Journal of Psychology	1990
411	Bradach, J.L. & Eccles, R.	Price, authority, and trust: from ideal types to plural forms	Annual Review of Sociology	1989
412	Galletta, D.F., dan A.L. Lederer	"Some Cautions on The Measurement of UIS,"	Decision Sciences	1989
413	Ravenscraft, David J. dan Schere, F.M.	The Profitability of Merger	International Journal of Industrial Organisation,	1989
414	Ou, Jane A., Penman, Stephen H.	Accounting Measurement, Price Earnings Ratio, and the Information Content of Securities Prices	Journal of Accounting Research	1989
415	Allen, F. Dan G.R. Faulhaber.	Signaling Underpricing in The IPO Market.	Journal of Financial Economics	1989
416	Davis, F.D.	"Perceived Usefulness, Perceived Ease of Use ad User Acceptance of Information Technology"	Management Information System Quarterly	1989
417	Davis, F.D.	"Perceived Usefulness, Perceived Ease of Use, and user acceptance of information technology"	Management Information System Quarterly	1989
418	Davis, F. D.	Perceived Usefulness, Perceived Ease of Use, and User Acceptance of Information Technology".	Management Information System Quarterly	1989
419	Davis, F.	Perceived Usefulness, Perceived Ease of Use, and User Acceptance of Information Technology,"	Management Information System Quarterly	1989
420	Davis, F.D.	Perceived usefulness, perceived ease of use, and user acceptance of informations technology.	Management Information System Quarterly	1989
421	Davis, F. D.	Perceived Usefulness, Perceived Ease of Use, and User Acceptance of Information Technology	Management Information System Quarterly	1989
422	Davis, F.D.	"Perceived Usefulness, Perceived Ease of Use and User Acceptance of Information Technology"	Management Information System Quarterly	1989
423	Davis Fred D.	" Perceived usefulness, Perceived Ease of Use Acceptance of Informastion Technology".	Management Information System Quarterly	1989
424	Davis, F.	Perceived usefulness, perceived ease of use, and user acceptance of information technology	Management Information System Quarterly	1989
425	Davis, F.,	"Perceived usefulness, perceived ease of use and user acceptance of information technology",	Management Information System Quarterly	1989

426	Davis F.D, Bagozzi Richard P dan Warshaw Paul R.	"User Acceptance of Computer Technology : A Comparison of Two Theoretical Model."	Management Science	1989
427	Davis, F.D., Bagozzi, R.P., dan Warchaw, P. R.	User Acceptance of Computer Technology: a comparison of two theoretical models	Management Science	1989
428	Davis, F.D., Bagozzi, R.P., Warshaw, P.R.	User acceptance of computer technology: A comparison of two theoretical models.	Management Science	1989
429	Anderson, E. & Weitz, B.	Determinants of continuity in conventional industrial channel dyads.	Marketing Science	1989
430	Brown, S.W. and Swartz, T.A.	A Gap Analysis of Professional Service Quality	The Journal of Marketing	1989
431	Huff, S.L., Munro ,M.C. dan Martin B.H	"Growth Stages of End User Computing,"	Communications of The ACM	1988
432	Rivard, S., dan Huff, S.L.	"Factor of Success for End-User Computing,"	Communications of The ACM	1988
433	Whalen, Gray and J. Thomson.	Using Financial Data to Identify Changes in Bank Condition	Economic Review	1988
434	Liddy, C. dan Sturgeon, A.	Seamless Secured Transactions,	Information Management & Computer Security	1988
435	Healy, P. M., & Palepu, K. G.	Earnings Information Conveyed By Dividend Initiations and Omissions	Journal of Financial Economics	1988
436	Brancheau, J.C. dan Wetherbe J.C	"Higher and Lower Rated Information Center: Exploring The Differences,"	Journal of Information Management	1988
437	Baroudi, Jack., dan Orlikowski, Wanda.,	"A Short-Form Measure of User Information Satisfaction: A Psychometric Evaluation and Notes on Use,"	Journal Of Management Information Systems	1988
438	Zeithaml, V.A.	"Consumer perceptions of price, quality, and value: A means end model and synthesis of evidence"	Journal of Marketing	1988
439	Parasuraman, A., Zeithaml, V.A. and Berry L.L.	"SERVQUAL: A multiple item scale for measuring consumer perceptions of service quality"	Journal of Retailing	1988
440	Doll, W. J., dan Torkzadeh, G.	"The Measurement of End User Computing Satisfaction,"	Management Information System Quarterly	1988
441	Magal, S.R., Carr H.H., dan Watson H.J.,	"Critical Success Factors for Information Center Managers,"	Management Information System Quarterly	1988
442	Ronald J. Balvers, Bill McDonald, Robert E. Miller.	Underpricing of New Issues and The Choice of Auditor as A Signal of Investment Banker Reputation.	The Accounting Review	1988

443	Herold, D. M., et al.	Using Multiple Attributes to Assess Sources of Performance Feedback	Academy of Management Journal	1987
444	Cornell, B., & Shapiro, A.	Corporate stakeholders and corporate finance.	Financial Management	1987
445	Ashton, Robert H., John J. Willingham, dan Robert K. Elliot.	An Empirical Analysis of Audit Delay	Journal of Accounting Research	1987
446	Kormandi, R. And R. Lipe	Earnings Innovations, Earnings Persistence and Stock Returns	Journal of Business	1987
447	Moses, O. D.	Income Smoothing and Incentives: Empirical Tests Using Accounting	The Accounting Review	1987
448	Mueller, Charles W., et al.	On the Causal of Job Satisfaction and Organizational Commitment	Academy of Management Journal	1986
449	Couger, J.D.E.,	"Pluribus Computum,"	Harvard Business Review	1986
450	Titman, S. dan B. Trueman.	Information Quality and The Valuation of New Issues	Journal of Accounting and Economics	1986
451	Bamber, Linda Smith,	The Information Content of Annual Earnings Releases: A Trading Volume Approach,	Journal of Accounting Research	1986
452	Beatty R.P. dan J.R. Ritter J	Investment Banking, Reputation and The Underpricing of Initial Public Offerings	Journal of Financial Economics	1986
453	Rock, K.	Why New Issues Are Underpriced	Journal of Financial Economics	1986
454	Baron, R. M. and D. A. Kenny	The Moderator-Mediator Variable Distinction in Social Psychological Research - Conceptual, Strategic, and Statistical Considerations,"	Journal of Personality and Social Psychology	1986
455	Baron, R. M., & Kenny, D. A	The Moderator-Mediator Variable Distinction in Social Psychological Research: Conceptual, Strategic, and Statistical Considerations	Journal of Personality and Social Psychology	1986
456	Ullman, A.	Data in Search of Theory: Critical Examination of The Relationships Among Social Performance, Social Disclosure, and Economic Performance.	Academy of Management Review	1985
457	Wetherbe, J.C., dan Leitheiser R.L.	"Information Centers: A Survey of Services, Decisions, Problems and Successes,"	Information Systems Management	1985
458	Parasuraman A., Zeithaml, Valarie A. dan Berry, L. L.	A Conceptual Model of Service Quality and Its Implications for Future Research	Journal Marketing	1985

459	Healy, P. M.	The Effect of Bonus Schemes on Accounting Decisions.	Journal of Accounting and Economics	1985
460	Parasuraman, A., Zeithaml, V.A. and Berry L.L.	"A conceptual model of service quality and its implications for future research"	Journal of Marketing	1985
461	Parasuraman, A., Zeithaml, V.A., and Berry, L.L.	A conceptual model of service quality and its implications for future research	Journal of Marketing	1985
462	Myers, Stewart	The Capital Structure Puzzle.	Journal of Finance	1984
463	Myers, Stewart C. dan N. Majluf.	"Corporate Financing and Investment Decisions When Firms Have Information That Investors Do Not Have".	Journal of Financial Economics	1984
464	Rivard, S., dan Huff, S.L.	"User Developed Applications: Evaluation of Success from The DP Department Perspective,"	Management Information System Quarterly	1984
465	Bailey, J.E. and Pearson, S.W.	Development of a tool for measuring and analyzing computer user satisfaction	analyzing computer user satisfaction	1983
466	Ives, B., Olson, M. H., dan Baroudi, J. L.	"The Measurement of User Information Satisfaction,"	Communications of The ACM	1983
467	Brickley, J. A.	Shareholder Wealth, Information Signaling, and The Specially Designated Dividend	Journal of Financial Economics	1983
468	Myers, Stewart C dan Majluf, Nicholas F.	Corporate Financing and Investment Decisions when Firms Have Informations that Investors Do Not Have.	Journal of Financial Economics	1983
469	Bailey, J. E., dan Pearson, S. W	"Development of a Tool for Measuring and Analyzing Computer User Satisfaction,"	Management Science	1983
470	Bailey, J. E. and Pearson, S. W	"Development of a Tool for Measuring and Analyzing Computer User Satisfaction".	Management Science	1983
471	Givoly, D. And D. Palmon	Timeliness of Annual Earnings Announcement: some Empirical Evidence	The Accounting Review	1982
472	Givoly, and Palmon.	Timeliness of Annual earnings Announcement : Some Empirical Evidence	The Accounting Review	1982
473	Zmijewski, M., and R. Hagerman.	An Income Strategy Approach to The Positive Theory of Accounting Standard Setting/Choice	Journal of Accounting and Economics	1981
474	Fornell, C., and Larcker, D. F	Evaluating Structural Equation Models with Unobservable Variables and Measurement Error	Journal of Marketing Research	1981

475	Ohlson, J. A.	Financial ratios and the probabilistic prediction of bankruptcy	Journal of Accounting Research	1980
476	Ohlson.	Financial Ratios and Probabilistic Prediction of Bankruptcy.	Journal of Accounting Research	1980
477	Bhattacharya, S	Imperfect information, Dividend Policy, and the Bird-in-Hand Fallacy	Bell Journal of Economics	1979
478	Beaver, W.H.R. Clarke and W. Wright	The Association between Unsystematic Security Returns and The Magnitude of Earning Forecast Errors	Journal Of Accounting Research	1979
479	Gonedes, N.J.	Corporate Signalling, External Accounting, and Capital Market Equilibrium: Evidence on Dividends, Income and Extraordinary Items	Journal of Accounting Research	1978
480	Spicer, B. H	Investors Corporate Social Responsibility and Information Disclosure: An Empirical Study	The Accounting Review	1978
481	Gilling, D.M.	Timeliness in Corporate Reporting: Some Further Comment	Accounting and Business Research	1977
482	Parker, Lee D.	Goal Congruence: A Misguided Accounting Concept	Abacus	1976
483	Jensen, Michael C. Meckling, William H.	Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure	Journal of Financial Economics	1976
484	Jensen, Michael C dan Meckling, William H.	Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure.	Journal of Financial Economics	1976
485	Jensen, Michael C. dan W.H. Meckling.	Theory of The Firm: Managerial Theory of The Firm: Managerial	Journal of Financial Economics	1976
486	Jensen, Michael C. dan Meckling, William H.	Theory of the Firm: Managerial Behavior, Agency Costs, and Ownership Structure.	Journal Of Financial Economics	1976
487	Jensen , Michael C. dan William H. Meckling	Theory of the Firm: Managerial Behavior , Agency Costs, and Ownership Structure	Journal of Financial Economics	1976
488	Black, F.	"The Dividend Puzzle"	Journal of Portfolio Management	1976
489	Black, Fischer.	The Dividend Puzzle.	Journal of Portfolio Management,	1976
490	Alwin, D. F. and M. H. Robert	"The Decomposition of Effects in Path Analysis,"	American Sociological Review	1975
491	Radner, R. and M. Rothschild	"On the allocation of effort".	Journal of Economic Theory	1975

492	Ibbotson, R.G.	Price performance of Common Stock New Issues	Journal of Financial Economics	1975
493	Ashton, H. R	An Experimental Study of Internal Control Judgements	Journal of Accounting Research	1974
494	Granovetter, M.	The strength of weak ties	American Journal of Sociology	1973
495	Watts, R.	The Information Contents of Dividends	Journal of Business	1973
496	Kenley, W.J.and Staubus, G.J.	Objectives and Concepts of Financial Statements	Accounting Research Study	1972
497	Hopwood, A. G.	An Empirical Study of the Role of Accounting Data in Performance Evaluation	Journal Of Accounting Research	1972
498	Akerlof, G.	The Market for „ Lemons “ Quality under Uncertainty and the Market Mechanism.	Quarterly Journal of Economics.	1970
499	Beaver, William., Kettler, Paul., Scholes, Myron	The Association Between Market Determined and Accounting Determined Risk Measures	The Accounting Review	1970
500	Ball, R. And P. Brown	An Empirical Evaluation of Accounting Income Number	Journal Of Accounting Research	1968
501	Altman, Edward	Financial ratios, discriminant analysis and the prediction of corporate bankruptcy	Journal of Finance	1968
502	Altman, Edward I.	Financial Ratios, Dsicriminant Analysis and the Prediction of Corporate Brankruptcy	Journal of Finance	1968
503	Altman, E.I.	Financial Ratio: Discriminant Analysis and Prediction of Corporate Bankruptcy.	Journal of Finance	1968
504	Fama, E. dan Babiak, H	“Dividend Policy: An Empirical Analysis”	Journal Of the American Stastical Association	1968
505	Rotter, J.	A new scale for the measurement of interpersonal trust.	Journal of Personality and Social Psychology	1967
506	Beaver, W. H.	Financial Ratio as Predictors of Failure, Empirical Research in Accounting: Selected Studies.	Journal of accounting research	1966
507	Modigliani F., and M. H. Miller	“Some estimates of the cost of capital to the electric utility industry”1954-1957	The American Economic Review	1966
508	Horrigan, James O	Some Empirical Bases of Financial Ratio Analysis	The Accounting Review	1965

509	Miller, Merton H. and Franco Modigliani	Dividend Policy and Market valuation: A reply.	Journal of Business	1963
510	Lintner, John.	Dividends, Earnings, Leverage, Stock Prices and the Supply of Capital to Ccorporations.	The Review of Economics and Statistics	1962
511	Miller, Merton H. dan Franco Modigliani	Dividend Policy, Growth, and The Valuation of Shares	Journal of Business	1961
512	Miller, Merton H. and Franco Modigliani.	Dividends	The American Economic Review	1961
513	Miller, Merton H. and Franco Modigliani.	The Cost of Capital, Corporation Finance and the Theory of Investment.	The American Economic Review	1958
514	Lintner, J.	"Distribution of Incomes of Corporations among Dividends, Retained Earnings, and Taxes"	American Economic Review	1956
515	Lintner, John.	"Distribution of Incomes of Corporations among Dividends, Retained Earning and Taxes"	American Economic Review	1956
516	Lintner, John.	Distribution of Incomes of Corporations Among Dividends, Retained Earnings, and Taxes.	The American Economic Review	1956

Lampiran 3
Judul jurnal dan Frekuensi Sitiran

No.	Judul Jurnal	Frekuensi sitiran	Prosentase
1	Abacus	1	0.46
2	Academy of Management Journal	6	2.75
3	Academy of Management Review	12	5.50
4	Accounting and Business Research	9	4.13
5	Accounting And Finance	1	0.46
6	Accounting Forum	1	0.46
7	Accounting Horizons	6	2.75
8	Accounting Research Study	1	0.46
9	Accounting, Auditing and Accountability Journal	7	3.21
10	Accounting, Organizations, and Society	5	2.29
11	Advaces in International Accounting	1	0.46
12	Advances in International Marketing	1	0.46
13	Advances in Management	1	0.46
14	Advances in Public Interest Accounting	1	0.46
15	African Journal of Business Management,	2	0.92
16	American Economic Review	2	0.92
17	American Journal of Criminal Justice	1	0.46
18	American Journal of Sociology	1	0.46
19	American Sociological Review	1	0.46
20	analyzing computer user satisfaction	1	0.46
21	Annals of the American Academy of Political and Social Science	1	0.46
22	Annual Review of Sociology	1	0.46
23	Applied Economics	1	0.46
24	ASBBS E-Journal	2	0.92
25	Auditing: A Journal Of Practice & Theory	1	0.46
26	Australian Journal of Management	2	0.92
27	Behaviour and Information Technology	2	0.92
28	Bell Journal of Economics	1	0.46
29	Business and Economics Journal	1	0.46
30	Business and Society Review	4	1.83
31	Business Strategy Review	1	0.46
32	Campus Wide Information Systems	1	0.46
33	Chinese Business Review,	1	0.46
34	Communications of The ACM	5	2.29
35	Communications of the Association for Information System	3	1.38
36	Contemporary Accounting Research	1	0.46
37	Corporate Governance: An International Review.	2	0.92
38	Critical Perspectives on Accounting	1	0.46
39	Current Issues in Economics and Finances	1	0.46
40	Decision Sciences	4	1.83
41	Economic Review	1	0.46
42	Educational and Psychological Measurement	1	0.46

43	Electronic Commerce Research and Applications	2	0.92
44	Electronic Journal of Information Syatems Evaluation	1	0.46
45	Electronic Markets	1	0.46
46	Entrepreseurship: Theory and Practice	1	0.46
47	E-Services Journal	1	0.46
48	Euro Journal Publishing	1	0.46
49	European Financial Management	2	0.92
50	European Journal of Information systems	3	1.38
51	Financial Analysts Journal	8	3.67
52	Financial Management	2	0.92
53	Gadjah Mada International Journal of Business,	2	0.92
54	Harvard Business Review	5	2.29
55	IEEE TRANSACTIONS ON MULTIMEDIA	1	0.46
56	Indian Accounting Review	1	0.46
57	Indicplinary Journal of Contemporary Research in Business	1	0.46
58	Information & Management	4	1.83
59	information economica	1	0.46
60	Information Management & Computer Security	2	0.92
61	Information System Research	2	0.92
62	Information Systems journal	1	0.46
63	Information Systems Management	1	0.46
64	Information Systems Research	8	3.67
65	international Journal of Accounting Information Systems	1	0.46
66	International Business Research	3	1.38
67	International Jornal of Management	1	0.46
68	International Journal of Accounting and Information Management	1	0.46
69	International Journal of Bank Marketing	2	0.92
70	International Journal of Business and Management	2	0.92
71	International Journal of Economics and Finance	1	0.46
72	International Journal of Electronic Commerce,	4	1.83
73	International Journal of Forcasting	1	0.46
74	International Journal of Health Care Quality Assurance	1	0.46
75	International Journal of Human Computer Studies	3	1.38
76	International Journal of Industrial Organisation,	1	0.46
77	International Journal of Information Management	2	0.92
78	International Journal of information technology	1	0.46
79	International Journal of Leadership Studies	1	0.46
80	International Journal of Man-Machine Studies,	1	0.46
81	International Journal of Organizational Analysis	1	0.46
82	International Journal of Quality and Reliability Management	1	0.46
83	International Journal of Research in Marketing	1	0.46
84	International Journal of Retail and Distribution Management	2	0.92
85	International Journal of Service Industry Management	1	0.46
86	International Journal of Theoretical and Applied Finance	2	0.92
87	International jurnal of Central Banking	1	0.46
88	International Management Review	1	0.46
89	International Research Journal of Finance and Economics	2	0.92

90	International Sociology	1	0.46
91	Internet Research	3	1.38
92	Internet Research: Electronic Networking Applications and Policy	1	0.46
93	Issues in Political Economy	1	0.46
94	Journal Enginner and Computer Scientists School of Information Tec	1	0.46
95	Journal Marketing	1	0.46
96	Journal of Service Research	1	0.46
97	Journal of Accounting and Economics	8	3.67
98	Journal of Accounting and Public Policy	1	0.46
99	Journal Of Accounting Literature	2	0.92
100	Journal of Accounting Research	19	8.72
101	Journal of Advancing Information and Management Studies	1	0.46
102	Journal Of Air Transportation	1	0.46
103	Journal of American Society for Information Science	1	0.46
104	Journal of Applied Management Accounting Research	1	0.46
105	Journal of Applied Psychology	2	0.92
106	Journal of Applied Social Psychology	1	0.46
107	Journal of Assets Management	1	0.46
108	Journal of Banking and Finance	1	0.46
109	Journal of Biomedical informatics	1	0.46
110	Journal of Business	4	1.83
111	Journal of Business Administration	1	0.46
112	Journal of Business and Management	1	0.46
113	Journal of Business Ethics	5	2.29
114	Journal of Business Finance and Accounting	5	2.29
115	Journal of Business Strategies	1	0.46
116	Journal of Change Management.	1	0.46
117	Journal of Communication	1	0.46
118	Journal of Computer Information System	1	0.46
119	Journal of Economic Literature	2	0.92
120	Journal of Economic Theory	1	0.46
121	Journal of Economics and Finance	2	0.92
122	Journal of Finance	16	7.34
123	Journal of Financial and Quantitative Analysis	2	0.92
124	Journal of Financial Economics	17	7.80
125	Journal of Financial Service Professionals	1	0.46
126	Journal of Financial Services Marketing	1	0.46
127	Journal of Global Information Management	1	0.46
128	Journal of High Technology Management Research	1	0.46
129	Journal of Information Management	1	0.46
130	Journal of Information Technology Theory and Application	1	0.46
131	Journal of Intellectual Capital	7	3.21
132	Journal of Interactive Advertising.	1	0.46
133	Journal of International Review of Finance	1	0.46
134	Journal of Internet Banking and Commerce	3	1.38
135	Journal of Internet Commerce	1	0.46
136	Journal of Knowledge Management	1	0.46

137	Journal of Management Information Systems	8	3.67
138	Journal of Management Science	1	0.46
139	Journal of Management Studies	1	0.46
140	Journal of Managing Service Quality	2	0.92
141	Journal of Marketing	3	1.38
142	Journal of Marketing Intelligence & Panning	1	0.46
143	Journal of Marketing Management	1	0.46
144	Journal of Marketing Research	1	0.46
145	Journal of Modern Accounting and Auditing	1	0.46
146	Journal of Money, Credit, and Banking	2	0.92
147	Journal of Nursing Management	1	0.46
148	Journal of Operations Management	1	0.46
149	Journal of Organizational Computing and Electronic Commerce,	1	0.46
150	Journal of Personality and Social Psychology	3	1.38
151	Journal of Portfolio Management,	3	1.38
152	Journal of Productivity Analysis	1	0.46
153	Journal of Psycology	1	0.46
154	Journal of Public Administration Research and Theory	2	0.92
155	Journal of Research of Computing in Education	1	0.46
156	Journal of Retailing	1	0.46
157	Journal of Service Research	1	0.46
158	Journal of Services Marketing	2	0.92
159	Journal of small business and enterprise development	3	1.38
160	Journal of Small Business Management	1	0.46
161	Journal of Strategic Information Systems	2	0.92
162	Journal of the Academy of Finance	1	0.46
163	Journal of the Academy of Marketing Science	2	0.92
164	Journal of the American Stastical Association	1	0.46
165	Journal of the Association for Information Systems	1	0.46
166	Journal of the Institute of Management Sciences,	1	0.46
167	Journal of Total Quality Management and Business Excellence	1	0.46
168	Journalism & Mass Communication Quarterly	1	0.46
169	Management Accounting	1	0.46
170	Management Decision	2	0.92
171	Management Information System Quarterly	43	19.72
172	Management of Environmental Quarterly	1	0.46
173	Management Science	9	4.13
174	Managerial Finance	1	0.46
175	Managing Service Quality	3	1.38
176	Marketing Science	1	0.46
177	Nonprofit and Voluntary Sector Quarterly	1	0.46
178	Nonprofit Management & Leadership	1	0.46
179	Personal Review	1	0.46
180	Public Relations Quarterly	1	0.46
181	Quality Management Journal	1	0.46
182	Quarterly Journal of Economics.	1	0.46
183	Quarterly Journal of Electronic Commerce	1	0.46

184	Review of Accounting Studies	1	0.46
185	Review of Financial Studies	1	0.46
186	Review of International Political Economy,	1	0.46
187	Review of Managerial Science	1	0.46
188	Review of Pasific Basin Financial Markets and Policies	1	0.46
189	Social and Environmental Accounting	1	0.46
190	Springer Science and Business Media	1	0.46
191	Strategic Management Journal	3	1.38
192	Sunway Academic Journal	1	0.46
193	The Academy of Management Executive	1	0.46
194	The Accounting Review	33	15.14
195	The American Economic Review	4	1.83
196	The Annals of Regional Science	1	0.46
197	The Australian Accounting Business and Finance Journal	1	0.46
198	The Electronic Journal on Information Systems in Developing countr	5	2.29
199	The Finanail Review	3	1.38
200	The International Journal of Human Resource Management	3	1.38
201	The International Journal of Business and Finance Research	1	0.46
202	The International Journal of Digital Accounting Research	1	0.46
203	The International Journal of Knowledge, Culture and Change Manag	1	0.46
204	The Journal of American Taxation Association	1	0.46
205	The Journal of Computer Information Systems	1	0.46
206	The Journal of Enterprise Information Management	1	0.46
207	The Journal of Financial and Quantitative Analysis.	1	0.46
208	The Journal of Industrial Ecology	1	0.46
209	The Journal of Marketing	1	0.46
210	The Journal of Risk Finance	1	0.46
211	The Journal of the American Taxation Association	1	0.46
212	The McKinsey Quarterly	1	0.46
213	The Qualitative Report,	1	0.46
214	The Review of Economics and Statistic,	2	0.92
215	Total Quality Management	1	0.46
216	Universal Access in the Information Society	1	0.46

LAMPIRAN 4

Ketersediaan Jurnal dalam Database EBSCO "Business Source Complete" Tahun 2013

No.	Judul Artikel	Judul Jurnal	Tahun	Ketersediaan	
				Ebsco	katalog
1	Goal Congruence: A Misguided Accounting Concept	Abacus	1976	Ada	Tidak Ada
2	On the Causal of Job Satisfaction and Organizational Commitment	Academy of Management Journal	1986	Ada	Tidak Ada
3	Using Multiple Attributes to Assess Sources of Performance Feedback	Academy of Management Journal	1987	Ada	Tidak Ada
4	What's in a Name? Reputation Building and Corporate Strategy	Academy of Management Journal	1990	Ada	Tidak Ada
5	Affect and Cognition – Based Trust as Foundations for	Academy of Management Journal	1995	Ada	Ada
6	Number of Directors and Financial Performance: A Meta-analysis	Academy of Management Journal	1999	Ada	Ada
7		Academy of Management Journal	2001	Ada	Tidak Ada
8	Data in Search of Theory: Critical Examination of The Relationships	Academy of Management Review	1985	Ada	Tidak Ada
9	"Corporate Social Performance Revisited".	Academy of Management Review	1991	Ada	tidak
10	Developing processes of cooperative inter-organizational	Academy of Management Review	1994	Ada	Ada
11	An integrative model of organization trust	Academy of Management Review	1995	Ada	Ada
12	The Stakeholder Theory of The Modern Corporation: Concepts,	Academy of Management Review	1995	Ada	Ada
13	An Integrative Model of Organizational Trust	Academy of Management review	1995	Ada	Ada
14	Initial trust formation in new organization relationships	Academy of Management Review	1998	Ada	Tidak Ada
15	Not so different after all: a cross-discipline view of trust.	Academy of Management Review	1998	Ada	Tidak Ada
16	Not So Different All: A Cross-Discipline View of Trust	Academy of Management review	1998	Ada	Tidak Ada
17	Managers as Initiators of Trust: An exchange Relationship	Academy of Management review	1998	Ada	Tidak Ada
18	"Corporate Social Responsibility and Firm Performance: Investor	Academy of Management Review	2007	Ada	Tidak Ada
19	"Stakeholder Influence Capacity and The Variability of Financial	Academy of Management Review	2007	Ada	Tidak Ada
20	Timeliness in Corporate Reporting: Some Further Comment	Accounting and Business Research	1977	Tidak Ada	Tidak Ada
21	An Examination of Audit Delay: Further Evidence from New Zealand.	Accounting and Business Research	1991	Ada	Ada
22	Initial Public offerings on The Unlisted Securities Market: The	Accounting and Business Research	1993	Ada	Ada
23	Factors Affecting Income Smoothing Among Listed Companies In	Accounting and Business Research	1994	Ada	Ada
24	A study of the environmental disclosure policies of Australian	Accounting and Business Research	1996	Ada	Ada
25	A Study of the Environmental Disclosure Practices of Australian	Accounting and Business Research	1996	Ada	Ada
26	Determinants of Audit Report Lag: Further Evidence from Hong	Accounting and Business Research	1999	Ada	Ada
27	Timeliness of Corporate Financial Reporting in Emerging Capital	Accounting and Business Research	2000	Ada	Ada
194	Timelines of corporate Financial Reporting in Emerging Capital	Accounting and Business Research	2000	Ada	Tidak Ada
28	"The Effect of Computer Micro on The Work of Professional	Accounting And Finance	1997	Ada	Tidak Ada

29	Evidence on the pernicious effect of financial report environmental	Accounting Forum	2004	Tidak Ada	Tidak Ada
30	"Assesing Quality of Financial Reporting.	Accounting Horizons	2000	Ada	Ada
31	Assesing Quality of Financial Reporting.	Accounting Horizons	2000	Ada	Ada
32	The Quality of Financial Statements: Perspectives from the Recent	Accounting Horizons	2003	Ada	Ada
33	Earnings Quality	Accounting Horizons	2003	Ada	Ada
34	Assessing quality of financial reporting	Accounting Horizons	2000	Ada	Ada
35	Earnings Quality	Accounting Horizons	2003	Ada	Ada
36	Objectives and Concepts of Financial Statements	Accounting Research Study	1972	Tidak Ada	Tidak Ada
37	Corporate Social And Environmental Reporting: A Review of The	Accounting, Auditing and Accountability	1995	Tidak Ada	Tidak Ada
38	Corporate social and environmental reporting: A review of the	Accounting, Auditing and Accountability	1995	Tidak Ada	Tidak Ada
39	Some Determinants of Social and Environmental Disclosure in New	Accounting, Auditing And Accountability	1996	Tidak Ada	Tidak Ada
40	The materiality of environmental information to users of annual	Accounting, Auditing and Accountability	1997	Tidak Ada	Tidak Ada
41	The Legitimizing Effect of Social and Environmental Disclosures-A	Accounting, Auditing and Accountability	2002	Tidak Ada	Tidak Ada
42	Comparison of Social Responsibility Information Disclosure Media	Accounting, Auditing and Accountability	1990	Tidak Ada	Tidak Ada
43	Corporate Social and Environmental Reporting: A Review of	Accounting, Auditing and Accountability	1995	Tidak Ada	Tidak Ada
44	The Relations amo Performance: A Simultaneous Equations	Accounting, Organizations, and Society	2003	Tidak Ada	Tidak Ada
45	The Relationship Among Environmental Disclosure, Environmental	Accounting, Organizations, and Society	2004	tidak Ada	Tidak Ada
46	Discretion and Bias in Performance Evaluation: The Impact of	Accounting, Organizations, and Society	2005	Tidak Ada	Tidak Ada
47	Revisiting the relation between environmental performance and	Accounting, Organizations, and Society	2008	Tidak Ada	Tidak Ada
48	How Formal Performance Evaluation Affects Trust between	Accounting, Organizations, and Society	2009	Tidak Ada	Tidak Ada
49	The Timeliness of Bahraini Annual Reports.	Advaces in International Accounting	1996	Tidak Ada	Tidak Ada
50	The Use of partial Least Squares Path Modelling in International	Advances in International Marketing	2009	Tidak Ada	Tidak Ada
51	"Dividend Payment versus Ploughing Back Profits: An Exploration	Advances in Management	2011	Ada	Tidak Ada
52	Measurement of Kinerja lingkungan perusahaan: Role of the	Advances in Public Interest Accounting	2001	Tidak Ada	Tidak Ada
53	Determinants of Voluntary Disclosures in Kenyan Companies Annual	African Journal of Business Management,	2007	Ada	Tidak Ada
54	The Impact of Board Composition on Corporate Financial and Social	African Journal of Business Management,	2011	Ada	Tidak Ada
55	"Distribution of Incomes of Corporations among Dividends,	American Economic Review	1956	Ada	Ada
56	"Distribution of Incomes of Corporations among Dividends,	American Economic Review	1956	Ada	Ada
57	The Role of Self-Control in College Student's Perceived Risk and	American Journal of Criminal Justice	2008	Tidak Ada	Tidak Ada
58	The strength of weak ties	American Journal of Sociology	1973	tidak Ada	Tidak Ada
59	"The Decomposition of Effects in Path Analysis,"	American Sociological Review	1975	Tidak Ada	Tidak Ada
60	Development of a tool for measuring and analyzing computer user	analyzing computer user satisfaction	1983	Tidak Ada	Tidak Ada
61	Corporate Governance and Globalization.	Annals of the American Academy of	2000	Tidak Ada	Tidak Ada

62	Price, authority, and trust: from ideal types to plural forms	Annual Review of Sociology	1989	tidak Ada	Tidak Ada
63	"Corporate Social Responsibility and Corporate Performance:	Applied Economics	2008	Ada	Tidak Ada
64	"What Factors Motivate The Corporate Dividend Decision?"	ASBBS E-Journal	2005	tidak Ada	Tidak Ada
65	"What Factors Motivate The Corporate Dividend Decision".	ASBBS E-Journal	2005	Tidak Ada	Tidak Ada
66	Auditor Industry Specialization and Earnings Quality	Auditing: An Journal of Practice & Theory	2003	Ada	Tidak Ada
67	Initial and Long-Run Performance of Mining IPO in Australia	Australia Journal of Management	2000	Tidak Ada	Tidak Ada
68	Further Evidence on the Corporate Use of Derivatives in Australia:	Australian Journal of Management	2003	Tidak Ada	Tidak Ada
69	The Respective Roles of Perceived Usefulness and Perceived Fun in	Behaviour and Information Technology	1994	Tidak Ada	Tidak Ada
70	The Respective Roles of Perceived Usefulness and Perceived Fun in	Behaviour and Information Technology	1994	Tidak Ada	Tidak Ada
71	Imperfect information, Dividend Policy, and the Bird-in-Hand Fallacy	Bell Journal of Economics	1979	tidak Ada	Tidak Ada
72	"What are The Determinant of Dividend Policy? The Case of The	Business and Economics Journal	2010	Ada	Tidak Ada
73	The Corporate Social-Financial Performance	Business and Society Review	1997	tidak Ada	Tidak Ada
74	Financial Performance Debate: Twenty-Five Years of Incomparable	Business and Society Review	1997	Tidak Ada	Tidak Ada
75	Corporate Social Responsibility: Evolution of a Definitional construct	Business and Society Review	1999	Tidak Ada	Tidak Ada
76	The multiple bottom lines of corporate citizenship: Social investing,	Business and Society Review	2000	Ada	Tidak Ada
77	"What the Tipping Point Mean for Business"	Business Strategy Review	2003	Ada	Tidak Ada
78	Measuring Campus Portal Effectiveness and The Contributing factors	Campus Wide Information Systems	2007	Tidak Ada	Tidak Ada
79	The Effect of Financial Ratios, Firm Size, and Cash Flow From	Chinese Business Review,	2009	Ada	Tidak Ada
80	"The Measurement of User Information Satisfaction,"	Communications of The ACM	1983	tidak Ada	Ada
81	"Growth Stages of End User Computing,"	Communications of The ACM	1988	tidak Ada	tidak Ada
82	"Factor of Success for End-User Computing,"	Communications of The ACM	1988	tidak Ada	tidak Ada
83	Electronic shopping.	Communications of the ACM	1998	tidak Ada	tidak Ada
84	Mobile banking services	Communications of the ACM	2004	tidak Ada	tidak Ada
85	" The Technology Acceptance Model: Past, Present, and Future".	Communications of the Association for	2003	Tidak Ada	tidak Ada
86	The technology acceptance model: Past present, and future.	Communications of the Association for	2003	Ada	tidak Ada
87	A Practical Guide to Factorial Validity Using PLS-Graph: Tutorial and	Communications of the Association for	2005	Tidak Ada	tidak Ada
88	Causes and consequences of earnings manipulation: An analysis of	Contemporary Accounting Research	1996	Ada	tidak Ada
89	Private vs State Ownership and earnings Management: Evidence	Corporate Governance: An International	2007	Ada	tidak Ada
90	Corporate Governance: Its scope ,concern, and theories	Corporate Governance: An International	1997	Ada	tidak Ada
91	Ethical Relativism: A Reason for Differences in Corporate Social	Critical Perspectives on Accounting	1999	tidak Ada	tidak Ada
92	The Electronic Purse. Federal Reserve Bank of New York	Current Issues in Economics and Finances,	1995	Ada	tidak Ada
93	"Some Cautions on The Measurement of UIS,"	Decision Sciences	1989	Tidak Ada	tidak Ada
94	Discretionary Use of Computers: An Empirically Derived Explanatory	Decision Sciences	1991	tidak Ada	tidak Ada

95	"Information Technology Acceptance by Individual Professionals: A	Decision Sciences	1996	Tidak Ada	tidak Ada
96	A model of the antecedents of perceived ease of use:	Decision Sciences	1996	Tidak Ada	tidak Ada
97	Using Financial Data to Identify Changes in Bank Condition	Economic Review	1988	Tidak Ada	tidak Ada
98	The Feedback Environment Scale: Construct Definition,	Educational and Psychological	2004	Tidak Ada	tidak Ada
99	"Effect of trust on customer acceptance of Internet banking"	Electronic Commerce Research and	2002	tidak Ada	tidak Ada
100	The impact of the online and offline features on the user	Electronic Commerce Research and	2004	Tidak Ada	tidak Ada
101	"Strategy for Adopting Information Technology for SMEs :	Electronic Journal of Information Syatems	2003	tidak Ada	tidak Ada
102	Shifting factors and the ineffectiveness of third party assurance	Electronic Markets	2004	tidak Ada	tidak Ada
103	"Factors of new technology adoption in the retail sector"	Entrepreseurship: Theory and Practice	1994	Tidak Ada	tidak Ada
104	Location-based services: the state of the art.	E-Services Journal	2003	tidak Ada	tidak Ada
105	Is Timing of Financial Reporting Related to Firm Performance: an	Euro Journal Publishing	2007	Tidak Ada	tidak Ada
106	An Integrated Framework of Corporate Governance and Firm	European Financial Management	2006	Ada	tidak Ada
107	"Dividends and Market Signaling: an Analysis of Corporate Insider	European Financial Management	2010	Ada	tidak Ada
108	"End user computing sophisticationand success in small firms"	European Journal of Information systems	1996	Tidak Ada	tidak Ada
109	Measuring information systems success: models, dimensions,	European Journal of Information Systems	2008	Tidak Ada	tidak Ada
110	"Measuring information systems success: models, dimensions,	European Journal of Information Systems	2008	Tidak Ada	tidak Ada
111	Stock Price: Do Interest Rates and Earnings Really Matter?	Financial Analysts Journal	1992	Ada	tidak Ada
112	Surprise! Higher Dividends = Higher Earnings Growth	Financial Analysts Journal	2003	Ada	tidak Ada
113	Surprise! Higher Dividends =Higher Earnings Growth.	Financial Analysts Journal	2003	Ada	tidak Ada
114	Long-Run Stock Returns: Participating in the Real Economy	Financial Analysts Journal	2003	Ada	tidak Ada
115	International Evidence on the Payout Ratio, Earnings, Dividends,	Financial Analysts Journal	2006	Ada	tidak Ada
116	Dividend Payout and Future Earnings Growth.	Financial Analysts Journal	2006	Ada	tidak Ada
117	International Evidence on the Payout Ratio, Earnings, Dividend and	Financial Analysts Journal	2006	Ada	tidak Ada
118	"Dividend Payout and Future Earnings".	Financial Analysts Journal	2006	Ada	tidak Ada
119	Corporate stakeholders and corporate finance.	Financial Management	1987	Tidak Ada	tidak Ada
120	A Simple Approximation of Tobin's Q.	Financial Management	1994	Ada	tidak Ada
121	"Interdependent Analysis of Leverage, Dividend, and Mangerial	Gadjah MAdA International Journal of	2006	Ada	Ada
122	The Intervening Effects of Procedural Fairness and Interpersonal	Gadjah MAdA International Journal of	2003	Ada	Ada
123	"Value Innovation: The Strategic Logic of High Growth"	Harvard Business Review	1997	Ada	Tidak Ada
124	"Fair Process: Managing in the Knowledge Economy"	Harvard Business Review	1997	Ada	Tidak Ada
125	"Information Technology and the Board of Directors,"	Harvard Business Review	2005	Ada	Tidak Ada
126	"Strategy tools for a Shifting Landscape"	Harvard Business Review	2010	Ada	Ada
127	"Pluribus Computum,"	Harvard Bussines Review	1986	Ada	Tidak Ada

128	Quality of Perception: User Quality of Service in Multimedia	IEEE TRANSACTIONS ON MULTIMEDIA	2005	Tidak Ada	Tidak Ada
129	eXtensible Business Reporting Language (XBRL) –The Digital	Indian Accounting Review	2008	Tidak Ada	Tidak Ada
130	“Impacts of Dividend Announcement on Share Price of Oil and Gas	Indicplinary Journal of Contemporary	2010	Ada	Tidak Ada
131	Why Do Individuals Use Computer Technology? A Finnish Case	Information & Management	1995	Tidak Ada	Tidak Ada
132	Quality and effectiveness in Webbased customer support systems	Information & Management	2003	tidak Ada	Tidak Ada
133	The development of initial trust in an online company by new	Information & Management	2004	tidak Ada	Tidak Ada
134	Measuring KMS Success: A Respectification of The DeLone and	Information & Management	2006	tidak Ada	Tidak Ada
135	Multimedia and Decision-Making Process.	information economica	2009	Tidak Ada	Tidak Ada
136	Seamless Secured Transactions,	Information Management & Computer	1988	tidak Ada	Tidak Ada
137	Privacy dan Security Concerns as Major Barriers for E-Commerce:	Information Management & Computer	2001	Tidak Ada	Tidak Ada
138	Information Systems Success: The Quest for the Dependent Variable	Information System Research	1992	Ada	Tidak Ada
139	Predicting user intentions: Comparing the technology acceptance	Information System Research,	1991	Ada	Tidak Ada
140	Business relationships in internetbased electronic markets: the role	Information Systems journal	2005	Ada	Tidak Ada
141	” Information Centers: A Survey of Services, Decissions, Problems	Information Systems Management	1985	tidak Ada	Tidak Ada
142	“Information Systems Success: The Quest for The Dependent	Information Systems Research	1992	Ada	Tidak Ada
143	Understanding Information Technology Usage: A Test of Competing	Information Systems Research	1995	Ada	Tidak Ada
144	Understanding information technology usage: a test of competing	Information Systems Research	1995	Ada	Tidak Ada
145	Understanding information technology usage: A test of competing	Information Systems Research	1995	Ada	Tidak Ada
146	“Top management support, external expertise and information	Information Systems Research	1996	Ada	Tidak Ada
147	Determinants of perceived ease of use: Integrating control, intrinsic	Information Systems Research	2000	Ada	Tidak Ada
148	Developing and validating trust measures for e-Commerce: an	Information Systems Research	2002	Ada	Tidak Ada
149	Building effective online marketplaces with institution based trust	Information Systems Research	2004	Ada	Tidak Ada
150	"financial Data at Corporate Web Sites: Do Information Clienteles	international Journal of Accounting	2001	Tidak Ada	Tidak Ada
151	“Ownership Structure and Cash Flows as Determinants in Corporate	International Business Research	2010	Ada	Tidak Ada
152	“Liquidity and Dividend Policy: International Evidence”	International Business Research	2010	Ada	Tidak Ada
153	“An Investigation of Dynamic Dividend Behavior in Korea”.	International Business Research	2011	Ada	Tidak Ada
154	Relationship between Corporate Governance Financial Distress: An	International Jornal of Management	2008	Ada	Tidak Ada
155	Accruals Persistence, Accrual Mispricing and Operating Cycle:	International Journal of Accounting and	2009	Tidak Ada	Tidak Ada
156	“Adoption of internet banking by australian consumers: an	International Journal of Bank Marketing	1999	Tidak Ada	Tidak Ada
157	A Model of Trust in Online Relationship Banking	International Journal of Bank Marketing	2003	Tidak Ada	Tidak Ada
158	Discussion or Applicability if the Fair Value Measurement in the	International Journal of Business and	2009	Tidak Ada	Tidak Ada
159	“Performance Measures: An Application of Economic Value Added”	International Journal of Business and	2009	Tidak Ada	Tidak Ada
160	”Intellectual Capital Efficiency and Firm’s Performance: Study on	International Journal of Economics and	2009	Ada	Tidak Ada

161	Customer and Merchant Acceptance of Electronic Cash: Evidence	International Journal of Electronic	1998	Tidak Ada	Tidak Ada
162	A trust model for consumer internet shopping	International Journal of Electronic	2001	Ada	Tidak Ada
163	Consumer acceptance of electronic commerce: integrating trust	International Journal of Electronic	2003	Ada	Tidak Ada
164	Consumer acceptance of electronic commerce: Integrating trust	International Journal of Electronic	2003	Ada	Tidak Ada
165	A Survey of Credit and Behavioral Scoring - Forecasting Financial Risk	International Journal of Forecasting	2000	tidak Ada	Tidak Ada
166	"Gearing Service Quality into Public and Private Hospitals in Small	International Journal of Health Care Quality	2008	Tidak Ada	Tidak Ada
167	Predicting e-Services Adoption: A Perceived Risk Facets	International Journal of Human Computer	2003	Ada	Tidak Ada
168	The Researcer's Dilemma: Evaluating Trust in Computer-Mediated	International Journal of Human Computer	2003	Ada	Tidak Ada
169	Understanding e-learning continuance intention: an extension of	International Journal of Human Computer	2005	Ada	Tidak Ada
170	The Profitability of Merger	International Journal of Industrial	1989	tidak Ada	Tidak Ada
171	"Threats and opportunities for small and medium-sized enterprises",	International Journal of Information	1993	Tidak Ada	Tidak Ada
172	Current and future directions of multimedia technology in business"	International Journal of Information	1999	Tidak Ada	Tidak Ada
173	"A Model of Factors Influencing Electronic Commerce Adoption	International Journal of information	2003	Tidak Ada	Tidak Ada
174	The Effects of Supervisors' Trust of Subordinates and Their	International Journal of Leadership Studies	2005	Tidak Ada	Tidak Ada
175	User acceptance of information technology: System characteristics,	International Journal of Man-Machine	1993	Tidak Ada	Tidak Ada
176	Corporate Governance and Corporate Illegality: The Effect of Board	International Journal of Organizational	2003	Ada	Tidak Ada
177	Applying SERVQUAL to Websites: an exploratory study.	International Journal of Quality and	2002	Tidak Ada	Tidak Ada
178	"Consumer evaluations of new technology based self service	International Journal of Research in	1996	Tidak Ada	Tidak Ada
179	"IT and the small retail business",	International Journal of Retail and	1993	Tidak Ada	Tidak Ada
180	"Customer perceptions of e-service quality in Online shopping	International Journal of Retail and	2005	Tidak Ada	Tidak Ada
181	"Online service quality dimensions and their relationships with	International Journal of Service Industry	2004	Tidak Ada	Tidak Ada
182	Dividend Policy, Trading Characteristics and Share Prices: empirical	International Journal of Theoretical and	2002	Ada	Tidak Ada
183	"Corporate Liquidity, Dividend Policy, aand Default Risk: Optimal	International Journal of Theoretical and	2010	Ada	Tidak Ada
184	Stress Testing the Enterprise Sector's Bank, Debt: A Micro Approach	International jurnal of Central Banking	2008	Ada	Tidak Ada
185	Do Bankruptcy Models Really Have Predictive Ability? Evidence	International Management Review	2010	Ada	Tidak Ada
186	"The Determinants of Dividend Policy in Pakistan"	International Research Journal of Finance	2009	Ada	Tidak Ada
187	Testing The Weak-form Efficiency of Palestina Securities Market	International Research Journal of Finance	2009	Ada	Tidak Ada
188	Managerial Trust-building Through The Use of Legitimizing Formal	International Sociology	2005	Tidak Ada	Tidak Ada
189	"The importance of trust in E-Commerce"	Internet Research	1998	tidak Ada	Tidak Ada
190	"Influencing the online consumer's behaviour: The web experience"	Internet Research	2004	tidak Ada	Tidak Ada
191	"Consumer acceptance of online banking : an extention of the	Internet Research	2004	tidak Ada	Tidak Ada
192	"Commercial internet adoption in China: comparing the experience	Internet Research: Electronic Networking	2002	Tidak Ada	Tidak Ada
193	The Relationship Between Exhcange Rates and Stock Prices :	Issues in Political Economy	2005	Tidak Ada	Tidak Ada

195	Assessing Canadian Bank Branch Operating Efficiency Using Data	Journal Enginner and Computer Scientists	2009	tidak Ada	Tidak Ada
196	A Conceptual Model of Service Quality and Its Implications for	Journal Marketing	1985	Ada	Tidak Ada
197	"Technology Readiness Index (TRI) – a multiple-item scale to	Journal of Service Research	2000	tidak Ada	Tidak Ada
198	An Income Strategy Approach to The Positive Theory of Accounting	Journal of Accounting and Economics	1981	tidak Ada	Tidak Ada
199	The Effect of Bonus Schemes on Accounting Decisions.	Journal of Accounting and Economics	1985	Tidak Ada	Ada
200	Information Quality and The Valuation of New issues	Journal of Accounting and Economics	1986	Tidak Ada	Tidak Ada
201	Accounting Earnings and Cash Flow as Measures of Firm	Journal of Accounting and Economics	1994	tidak Ada	Tidak Ada
202	"The information content of losses"	Journal of Accounting and Economics	1995	tidak Ada	Tidak Ada
203	The Information Content of Losses	Journal of Accounting and economics	1995	tidak Ada	Tidak Ada
204	"Changes in the value relevance	Journal of Accounting and Economics	1997	tidak Ada	Tidak Ada
205	Determinants of Weakness in Internal Contro over Financial	Journal of Accounting and Economics	2006	Tidak Ada	Tidak Ada
206	Market performance impacts of human capital disclosures	Journal of Accounting and Public Policy	2006	tidak Ada	Tidak Ada
207	Earnings Response Coefficients: a Synthesis of Theory and Empirical	Journal of Accounting Literature	1991	Tidak Ada	Tidak Ada
208	Structural Equation Modeling in Management Accounting Research:	Journal of Accounting Literature	2004	Tidak Ada	Tidak Ada
209	Financial Ratio as Predictors of Failure, Empirical Research in	Journal of accounting research	1966	Ada	Ada
210	An Empirical Evaluation of Accounting Income Number	Journal of Accounting Research	1968	Ada	Ada
211	An Empirical Study of the Role of Accounting Data in Performance	Journal of Accounting Research	1972	Ada	Tidak Ada
212	An Experimental Study of Internal Control Judgements	Journal of Accounting Research	1974	Ada	Ada
213	Corporate Signalling, External Accounting, and Capital Market	Journal of Accounting Research	1978	Ada	Ada
214	The Association between Unsystematic Scurity Returns and The	Journal of Accounting Research	1979	Ada	Ada
215	Financial ratios and the probabilistic prediction of bankruptcy	Journal of Accounting Research	1980	Ada	Tidak Ada
216	Financial Ratios and Probabilistic Prediction of Bankruptcy.	Journal of Accounting Research	1980	Ada	Tidak Ada
217	The Information Content of Annual Earning Realeses: A Trading	Journal of Accounting Research	1986	Ada	Ada
218	An Empirical Analysis of Audit Delay	Journal of Accounting Research	1987	Ada	Ada
219	Accounting Measurement, Price Earnings Ratio, and the	Journal of Accounting Research	1989	Ada	Tidak Ada
220	"Earnings as an Explanatory Variable for Return"	Journal of Accounting Research	1990	Ada	Tidak Ada
221	Earnings management during import relief investigations	Journal of Accounting Research	1991	Ada	Tidak Ada
222	Fundamental Information Analysis.	Journal of Accounting Research	1993	Ada	Ada
223	Cross-Sectional Determinants of Analyst Ratings of Corporate	Journal of Accounting Research	1993	Ada	Ada
224	Fundamental Analysis, Future Earnings, and Stock Prices.	Journal of Accounting Research	1998	Ada	Ada
225	"Have Financial Statements Lost Their Relevance?"	Journal of Accounting Research	1999	Ada	Ada
226	"The Boundaries of financial reporting and how to extend them"	Journal of Accounting Research	1999	Ada	Ada
227	Internal Controls and the Detection of Management Fraud	Journal of Accounting Research	1999	Ada	Ada

228	"Acceptance Model of Electronic Medical Record"	Journal of Advancing Information and	2005	tidak Ada	Tidak Ada
229	Assessing Perceived Risk of Consumers in Internet Airline	Journal of Air Transportation	2004	Ada	Tidak Ada
230	Satisfiers and Dissatisfiers A Two-Factor Model for Website Design	Journal of American Society for	2000	Ada	Tidak Ada
231	Corporate Governance and Voluntary Disclosure in Corporate	Journal of Applied Management	2009	Ada	Tidak Ada
232	The Effects of Interpersonal Trust on Work Group Performance	Journal of Applied Psychology	1999	Ada	Ada
233	Trust in Leadership: Meta-analytic Findings and Implications for	Journal of Applied Psychology	2002	Ada	Ada
234	Extrinsic and Intrinsic Motivation to Use Computers in the	Journal of Applied Social Psychology	1992	Tidak Ada	Tidak Ada
235	Empirical Evidence on Corporate Governance in Europe: The Effect	Journal of Assets Manageemnt	2003	Ada	Tidak Ada
236	"Estimating Free Cash Flows and Valuing a Growth Company"	Journal of Assets Management	2003	Ada	Tidak Ada
237	Australian IPO Pricing in The Short and long Run	Journal of Banking and Finance,	1996	Tidak Ada	Tidak Ada
238	"The Technology Acceptance Model: Its past and its future in health	Journal of Biomedical informatics	2008	tidak Ada	Tidak Ada
494	Dividend Policy, Growth, and The Valuation of Shares	Journal of Business	1961	Tidak Ada	Tidak Ada
493	Dividend Policy and Market valuation: A reply.	Journal of Business	1963	Tidak Ada	Tidak Ada
239	The Information Contents of Dividends	Journal of Business	1973	Ada	Tidak Ada
240	Earnings Inovations, Earnings Persistance and Stock Returns	Journal of Business	1987	Ada	Ada
241	Concequences of Fair Value Accounting for Financial Instruments in	Journal of Business Administration	2009	Tidak Ada	Tidak Ada
242	Business failure prediction for publicly listed companies in China	Journal of Business and Management	2010	Ada	Tidak Ada
243	"The Link Between Corporate Social and Financial Performance:	Journal of Business Ethics	2002	Ada	Ada
244	Concept and Working Instruments for Corporate Governance	Journal of Business Ethics	2002	Ada	Ada
245	Corporate Governance Reforms: Redefined Expectations of Audit	Journal of Business Ethics	2005	Ada	Tidak Ada
246		Journal of Business Ethics	2005	Ada	Tidak Ada
247	"Corporate Political Strategy: An Examination of the Relation	Journal of Business Ethics	2006	Ada	Tidak Ada
248	Motives for Going Public and Underpricing: New Findings From	Journal of Business Finance and Accounting	1993	Ada	Tidak Ada
249	Extraordinary Items and Income smoothing: a Positive Accounting	Journal of Business Finance and Accounting	1994	Ada	Tidak Ada
250	Does Packing Order Hypotesis Explain the Dividend Payout Ratios of	Journal of Business Finance and Accounting	1998	Ada	Tidak Ada
251	Social and Evironmental Disclosure, and Corporate Characteristic:	Journal of Business Finance and Accounting	2001	Ada	Ada
252	"An Internation Analysis of Dividends Payment Behavior"	Journal of Business Finance and Accounting	2009	Ada	Tidak Ada
253	Emerging value propositions for mcommerce.	Journal of Business Strategies	2001	tidak Ada	Ada
254	"Transforming organisations for organic growth: The DNA of Change	Journal of Change Management.	2006	Ada	Tidak Ada
255	Reputation and Corporate Responsibility.	Journal of Communication	2003	Tidak Ada	Tidak Ada
256	"An Empirical Investigation Into The Relationship Between	Journal of Computer Information System	2002-	Ada	Tidak Ada
257	Do Liquidity Induced Changes in Aggregate Dividends Signal	Journal of Economic and Finance	2009	Ada	Tidak Ada
261	Determinant of Corporate Borrowing : Some Evidence from The	Journal of Economic and Finance	2002	Ada	Tidak Ada

258	Management Behaviors Under Different	Journal of Economic Literature	2005	Tidak Ada	Tidak Ada
259	OECD Principles of Corporate Governance	Journal of Economic Literature	2004	Ada	Tidak Ada
260	"On the allocation of effort".	Journal of Economic Theory	1975	tidak Ada	Tidak Ada
262	Financial ratios, discriminant analysis and the prediction of	Journal of Finance	1968	Ada	Tidak Ada
497	Financial Ratios, Discriminant Analysis and the Prediction of	Journal of Finance	1968	Ada	Tidak Ada
498	Financial Ratio: Discriminant Analysis and Prediction of Corporate	Journal of Finance	1968	Ada	Tidak Ada
263	The Capital Structure Puzzle.	Journal of Finance	1984	Ada	Tidak Ada
264	Initial Public Offerings Reputations	Journal of Finance	1990	Ada	Ada
265	Capital Structure and the Informational Role of Debt	Journal of Finance	1990	Ada	Ada
499	The Long Run Performance of Initial Public Offerings	Journal of Finance	1991	Ada	Tidak Ada
266	Financial Distress and Corporate Performance.	Journal of Finance	1994	Ada	Ada
267	Corporate debt value, Bonds covenants, and Optimal Capital	Journal of Finance	1994	Ada	Ada
500	Do changes in dividends signal the future or the past?	Journal of Finance	1997	Ada	Tidak Ada
501	Financing Decisions, and Firm Value	Journal of Finance	1998	Ada	Tidak Ada
268	Leverage and Corporate Performance: Evidence from Unsuccessful	Journal of Finance	1999	Ada	Ada
269	Dividend Changes and Future Profitability	Journal of Finance	2001	Ada	Ada
502	Economic Distress, Financial Distress, and Dynamic Liquidation	Journal of Finance	2002	Ada	Tidak Ada
503	"Do Dividend Clientele Exist? Evidence on Dividend Preferences of	Journal of Finance	2006	Ada	Tidak Ada
504	Why Do Firms Issue Equity	Journal of Finance	2007	Ada	Tidak Ada
270	"Insider's Tax Preferences and Firms Choices between Dividends	Journal of Financial and Quantitative	2008	Ada	Tidak Ada
271	Simultaneous determination of Insider Ownership, Debt, and	Journal of Financial and Quantitative	1992	Tidak Ada	Tidak Ada
272	Price performance of Common Stock New Issues	Journal of Financial Economics	1975	tidak Ada	Tidak Ada
273	Theory of the Firm: Managerial Behavior, Agency Costs and	Journal of Financial Economics	1976	tidak Ada	Tidak Ada
274	Theory of the Firm: Managerial Behavior, Agency Costs and	Journal of Financial Economics	1976	tidak Ada	Tidak Ada
275	Theory of The Firm: Managerial Theory of The Firm: Managerial	Journal of Financial Economics	1976	tidak Ada	Tidak Ada
276	Theory of the Firm: Managerial Behavior, Agency Costs, and	Journal of Financial Economics	1976	tidak Ada	Tidak Ada
277	Theory of the Firm: Managerial Behavior , Agency Costs, and	Journal of Financial Economics	1976	tidak Ada	Tidak Ada
278	Shareholder Wealth, Information Signaling, and The Specially	Journal of Financial Economics	1983	tidak Ada	Tidak Ada
279	Corporate Financing and Investment Decisions when Firms Have	Journal of Financial Economics	1983	tidak Ada	Tidak Ada
280	"Corporate Financing and Investment Decisions When Firms Have	Journal of Financial Economics	1984	tidak Ada	Tidak Ada
281	Investment Banking, Reputation and The Underpricing of Initial	Journal of Financial Economics	1986	tidak Ada	Tidak Ada
282	Why New Issues Are Underpriced	Journal of Financial Economics	1986	tidak Ada	Tidak Ada
283	Earnings Information Conveyed By Dividend Initiations and	Journal of Financial Economics	1988	tidak Ada	Tidak Ada

284	Signaling Underpricing in The IPO Market.	Journal of Financial Economics	1989	tidak Ada	Tidak Ada
285	Earnings Management and The Underperformance of Seasoned	Journal of Financial Economics	1998	tidak Ada	Ada
286	Are Dividends Disappearing? Dividend Concentration and The	Journal of Financial Economics	2002	tidak Ada	Ada
287	Payout Policy in 21st Century.	Journal of Financial Economics	2004	tidak Ada	Tidak Ada
288	Does Corporate Determine Capital Structure and Dividend Policy?	Journal of Financial Economics	2006	tidak Ada	Tidak Ada
289	Predicting Financial Distress	Journal of Financial Service Professionals	2002	tidak Ada	Tidak Ada
290	"Electronic banking in finland: Consumer beliefs and reactions to a	Journal of Financial Services Marketing	2002	Ada	Tidak Ada
291	Culture and Consumer Trust in Online Businesses,"	Journal of Global Information Management	2008	tidak Ada	Tidak Ada
292	Perceptions of No-name Recognition Business to Consumer E-	Journal of High Technology Management	2003	tidak Ada	Tidak Ada
293	"Higher and Lower Rated Information Center: Exploring The	Journal of Information Management	1988	tidak Ada	Tidak Ada
294	Value creation in mobile commerce: findings from a consumer	Journal of Information Technology Theory	2002	tidak Ada	Tidak Ada
295	Intellectual capital and business performance in Malaysian	Journal of Intellectual Capital	2000	tidak Ada	Tidak Ada
296	Profitting form intellectual capital; Learning from leading	Journal of Intellectual Capital	2000	tidak Ada	Tidak Ada
297	Intellectual capital and traditional measures of corporate	Journal of Intellectual Capital	2003	tidak Ada	Tidak Ada
298	"The intellectual capital performance of the Japanese banking sector	Journal of Intellectual Capital	2004	tidak Ada	Tidak Ada
299	"The intellectual capital performance of Indian banking sector"	Journal of Intellectual Capital	2007	tidak Ada	Tidak Ada
300	"Valuing intangible companies, an intellectual capital approach"	Journal of Intellectual Capital.	2000	tidak Ada	Tidak Ada
301	"Intellectual Capital and Financial Returns of Companies	Journal of Intellectual Capital.	2007	tidak Ada	Tidak Ada
302	Facebook Me: Collective Self-Esteem, Need to Belong, and Internet	Journal of Interactive Advertising.	2008	Ada	Tidak Ada
303	"On The determinants and Dynamics of Dividend policy".	Journal of International Review of Finance	2007	Tidak Ada	Tidak Ada
304	"An Exploratory Research of the Usage Level of E-commerce Among	Journal of Internet Banking and Commerce	2006	Ada	Tidak Ada
305	"Information technology in Malaysia: e-service quality and uptake	Journal of Internet Banking and Commerce	2008	Ada	Tidak Ada
306	"Customers perception of security indicators in online banking sites	Journal of Internet Banking and Commerce	2009	Ada	Tidak Ada
307	"An explanatory study into the adoption of internet banking in a	Journal of Internet Commerce	2010	tidak Ada	Tidak Ada
308	"An inquiry into the motivations of knowledge workers in the	Journal of Knowledge Management	2002	Tidak Ada	Tidak Ada
309	"A Short-Form Measure of User Information Satisfaction: A	Journal of Management Information	1988	Ada	Tidak Ada
310	"A Model for Evaluating Information Center Success,"	Journal of Management Information	1991	Ada	Tidak Ada
311	"The Relationship Among Perfomance of Accounting Information	Journal of Management Information	1996	Ada	Tidak Ada
312	Determinants of user acceptance of digital libraries: An empirical	Journal of Management Information	2002	Ada	Ada
313	"The DeLone and McLean Model of Information Systems Success: A	Journal of Management Information	2003	Ada	Tidak Ada
314	The DeLone and McLean Model of Information Systems Success: A	Journal of Management Information	2003	Ada	Tidak Ada
315	"Determinations of User Acceptance of Dogota Libraries: An	Journal of Management Information	2001-	Ada	Ada
316	The role of system trust in business-to-consumer transactions	Journal of Management Information	2003-	Ada	Tidak Ada

317	"Integrating Operation and Marketing Perspectives of Product	Journal of Management Science	2001	Ada	Tidak Ada
318	Managing an Organizational Learning System by Aligning Stocks and	Journal of Management Studies	2002	Ada	Tidak Ada
319	"E-Service Quality: a model of virtual service quality dimensions"	Journal of Managing Service Quality	2003	tidak Ada	Tidak Ada
320	"Service Quality Dimensions: An Examination of Grönroos's Service	Journal of Managing Service Quality	2004	tidak Ada	Tidak Ada
321	"A conceptual model of service quality and its implications for	Journal of Marketing	1985	Ada	Ada
322	"Consumer perceptions of price, quality, and value: A means end	Journal of Marketing	1988	Ada	Ada
323	A conceptual model of service quality and its implications for future	Journal of Marketing	1985	Ada	Ada
324	"E-trust: The Influence of Perceived Interactivity on E-Retailing	Journal of Marketing Intelligence & Panning	2003	tidak Ada	Tidak Ada
325	"Antecedents of perceived quality in the context of Internet retail	Journal of Marketing Management	2005	Ada	Tidak Ada
326	Evaluating Structural Equation Models with Unobservable Variables	Journal of Marketing Research	1981	Ada	Tidak Ada
327	Fair Value Accounting under Financial Crisis.	Journal of Modern Accounting and Auditing	2010	Ada	Tidak Ada
328	Cash, Paper, and Electronic Payments: A Cross- Country Analysis	Journal of Money, Credit, and Banking	1996	Ada	Tidak Ada
329	The Market for Electronic Cash Cards	Journal of Money, Credit, and Banking	2002	Ada	Tidak Ada
330	"Impact of primary care management on nursing documentation".	Journal of Nursing Management	2007	tidak Ada	Tidak Ada
331	The relationship between total quality management and	Journal of Operations Management	1999	tidak Ada	Tidak Ada
332	Factors affecting information technology usage: a meta-analysis of	Journal of Organizational Computing and	2001	Tidak Ada	Tidak Ada
333	A new scale for the measurement of interpersonal trust.	Journal of Personality and Social Psychology	1967	tidak Ada	Tidak Ada
334	The Moderator Mediator Variable Distinction in Social Psychological-	Journal of Personality and Social Psychology	1986	Tidak Ada	Tidak Ada
335	The Moderator-Mediator Variable Distinction in Social	Journal of Personality and Social Psychology	1986	Tidak Ada	Tidak Ada
336	"The Dividend Puzzle"	Journal of Portfolio Management	1976	Tidak Ada	Tidak Ada
508	Explaining Earnings Per Share Growth	Journal of Portfolio Management	2009	Ada	Tidak Ada
337	The Dividend Puzzle.	Journal of Portfolio Management,	1976	Tidak Ada	Tidak Ada
338	Efficiency Evaluation in Municipal Service: an Application to the	Journal of Productivity Analysis	2007	Ada	Tidak Ada
339	The Measurement and Antecedents of Affective, Continuance, and	Journal of Psycology	1990	Tidak Ada	Tidak Ada
340	Achieving Goal Congruence in Complex Environment: The Case of	Journal of Public Administration Research	2001	Ada	Tidak Ada
341	Goal Ambiguity and Organizational Performance in U.S Federal	Journal of Public Administration Research	2005	Ada	Tidak Ada
342	Student Attitudes toward Web-Enhanced Instruction in an	Journal of Research of Computing in	2001	Ada	Tidak Ada
343	"SERVQUAL: A multiple item scale for measuring consumer	Journal of Retailing	1988	tidak Ada	Tidak Ada
344	E-S-QUAL A Multiple-Item Scale for Assessing Electronic Service	Journal of Service Research	2005	tidak Ada	Tidak Ada
345	Service Intangibility and its Impact on Consumer Expectations of	Journal of Services Marketing	2000	tidak Ada	Tidak Ada
346	"Services Quality Dimensions of Internet Retailing: An Exploratory	Journal of Services Marketing	2003	tidak Ada	Tidak Ada
347	"Factors Affecting Adoption of Electronic Technologies by SMEs: an	Journal of small business and enterprise	2003	tidak Ada	Tidak Ada
348	"SMEs and E-business"	Journal of small business and enterprise	2004	tidak Ada	Tidak Ada

349	"A basic model of electronic commerce adoption barriers: A study	Journal of small business and enterprise	2005	tidak Ada	Tidak Ada
350	"Success Factors of Small-and-Medium-Sized Entreprises in Taiwan :	Journal of Small Business Management	1998	Ada	Tidak Ada
351	The impact of initial consumer trust in intentions to transact with a	Journal of Strategic Information Systems	2002	tidak Ada	Tidak Ada
352	"Online Trust: a Stakeholder Perspective, Concepts, Implications,	Journal of Strategic Information Systems	2002	tidak Ada	Tidak Ada
353	Altman's Z-Score Models of Predicting Corporate Distress: Evidence	Journal of the Academy of Finance	2009	Ada	Tidak Ada
354	An Attitudinal Model of Technology-Based Self-Service: Moderating	Journal of the Academy of Marketing	2002	Ada	Tidak Ada
355	" An Conchar, M. P., G. M. Zinkhan, C. Peters, and S. Olavarrieta	Journal of the Academy of Marketing	2004	Ada	Tidak Ada
356	"Dividend Policy: An Empirical Analysis"	Journal of the American Stastical	1968	tidak Ada	Tidak Ada
357	"Customer Loyalty in e-Commerce."	Journal of the Association for Information	2002	Tidak Ada	Tidak Ada
358	Executive decisions about IT adoption in small business: Theory and	Journal of the Institute of Management	1997	Tidak Ada	Tidak Ada
359	"E-Service Quality expectations: a case study"	Journal of Total Quality Management and	2003	Ada	Tidak Ada
360	Multimedia Effects on Processing and Perception of Obline News -	Journalism & Mass Communication	2000	tidak Ada	Tidak Ada
361	Perception of Earnings Quality: What Managers Need	Management Accounting	1994	tidak Ada	Tidak Ada
362	"Intellectual capital: an exploratory study that develops measures	Management Decision	1998	tidak Ada	Tidak Ada
363	"Evaluation of IT Investment,"	Management Decision	1999	tidak Ada	Tidak Ada
364	"User Developed App.lications: Evaluation of Success from The DP	Management Information System Quarterly	1984	Ada	Tidak Ada
365	"The Measurement of End User Computing Satisfaction,"	Management Information System Quarterly	1988	Ada	Tidak Ada
366	"Critical Success Factors for Information Center Managers,"	Management Information System Quarterly	1988	Ada	Tidak Ada
367	"Perceived Usefulness, Preceived Ease of Use ad User Acceptance	Management Information System Quarterly	1989	Ada	Tidak Ada
368	"Perceived Usefulness, Perceived Ease of Use, and user acceptance	Management Information System Quarterly	1989	Ada	Tidak Ada
369	Perceived Usefulness, Perceived Ease of Use, and User Acceptance	Management Information System Quarterly	1989	Ada	Tidak Ada
370	Perceived Usefulness, Perceived Ease of Use, and User Acceptance	Management Information System Quarterly	1989	Ada	Tidak Ada
371	Perceived usefulness, perceived ease of use, and user acceptance of	Management Information System Quarterly	1989	Ada	Tidak Ada
372	Perceived Usefulness, Perceived Ease of Use, and User Acceptance	Management Information System Quarterly	1989	Ada	Tidak Ada
373	"Perceived Usefulness, Perceived Ease of Use and User Acceptance	Management Information System Quarterly	1989	Ada	Tidak Ada
374	" Perceived usefulness, Perceived Ease of Use Acceptance of	Management Information System Quarterly	1989	Ada	Tidak Ada
375	Perceived usefulness, perceived ease of use, and user acceptance of	Management Information System Quarterly	1989	Ada	Tidak Ada
376	"Perceived usefulness, perceived ease of use and user acceptance	Management Information System Quarterly	1989	Ada	Tidak Ada
377	Towards a Conceptual Model of Utilization"	Management Information System Quarterly	1991	Ada	Tidak Ada
378	Personal computing: toward a conceptual model of utilization	Management Information System Quarterly	1991	Ada	Tidak Ada
379	"Perceived Usefulness, Ease of Use and Usage of Infomtion	Management Information System Quarterly	1992	Ada	Tidak Ada
380	"Perceived usefulness, ease of use, and usage of information	Management Information System Quarterly	1992	Ada	Tidak Ada
381	"Perceived Usefulness, Ease of Use and Usage of Information	Management Information System Quarterly	1992	Ada	Tidak Ada

382	"Perceived usefulness, ease of use and usage of information	Management Information System Quarterly	1992	Ada	Tidak Ada
383	"Small-firm computing: motivators and inhibitors"	Management Information System Quarterly	1993	Ada	Tidak Ada
384	"Task technology fit and individual performance"	Management Information System Quarterly	1995	Ada	Tidak Ada
385	"On the Use, Usefulness, and Ease of Use of Structural Equation	Management Information System Quarterly	1995	Ada	Tidak Ada
386	Computer self efficacy: Development of a measure and initial test	Management Information System Quarterly	1995	Ada	Tidak Ada
387	"Service Quality: A Measure of Information Systems Effectiveness,"	Management Information System Quarterly	1995	Ada	Tidak Ada
388	Service Quality: A Measure of Information Systems Effectiveness	Management Information System Quarterly	1995	Ada	Tidak Ada
389	"Electronic data interchange and small organizations: Adoption and	Management Information System Quarterly	1995	Ada	Tidak Ada
390	Pragmatic Perspectives on the Measurment of Information System	Management Information System Quarterly	1997	Ada	Tidak Ada
391	Gender Differences in the Perception and Use of E- mail: An	Management Information System Quarterly	1997	Ada	Tidak Ada
392	Personal computing acceptance factors in small firms: a structural	Management Information System Quarterly	1997	Ada	Tidak Ada
393	"Gender differences in the perception and use of E-mail: An	Management Information System Quarterly	1997	Ada	Tidak Ada
394	Measuring Information Systems Service Quality: Lessons from Two	Management Information System Quarterly	1998	Ada	Tidak Ada
395	Creation of favourable user perceptions: Exploring the role of	Management Information System Quarterly	1999	Ada	Ada
396	Why don't men ever stop to ask for directions? Gender, social	Management Information System Quarterly	2000	Ada	Ada
397	Why don't men ever stop to ask for dirrections? gender, social	Management Information System Quarterly	2000	Ada	Ada
398	Time flies when you're having fun: cognitive absorption and beliefs	Management Information System Quarterly	2000	Ada	Ada
399	Evidence of the effect of trust building technology in electronic	Management Information System Quarterly	2002	Ada	Tidak Ada
400	"Measuring information system service quality: SERVQUAL from the	Management Information System Quarterly	2002	Ada	Ada
401	Trust and TAM in online shopping: an integrated model	Management Information System Quarterly	2003	Ada	Tidak Ada
402	"Trust and TAM in online shopping: an integrated model"	Management Information System Quarterly	2003	Ada	Tidak Ada
403	"User acceptance of information technology: toward a unified view"	Management Information System Quarterly	2003	Ada	Tidak Ada
404	User acceptance of information technology: toward a unified view	Management Information System Quarterly	2003	Ada	Tidak Ada
405	User acceptance of hedonic information systems.	Management Information System Quarterly	2004	Ada	Tidak Ada
406	"User Acceptance of Hedonic Information Systems,"	Management Information System Quarterly	2004	Ada	Tidak Ada
407	The Contribution of Life Cycle Assessment to Global Sustainability	Management of Environmental Quarterly	2005	Ada	Tidak Ada
408	"Development of a Tool for Measuring and Analyzing Computer	Management Science	1983	Ada	Tidak Ada
409	"Development of a Tool for Measuring and Analyzing Computer	Management Science	1983	Ada	Tidak Ada
410	"User Acceptance of Computer Technology : A Comparison of Two	Management Science	1989	Ada	Tidak Ada
411	User Acceptance of Computer Technology: a comparison of two	Management Science	1989	Ada	Tidak Ada
412	User acceptance of computer technology: A comparison of two	Management Science	1989	Ada	Tidak Ada
413	"A theoretical extension of the Technology Acceptance Model: four	Management Science	2000	Ada	Ada
414	Do corporate global environmental standards create or destroy	Management Science	2000	Ada	Ada

415	A Theoretical Extension of the Technology Acceptance Model: Four	Management Science	2000	Ada	Ada
416	A theoretical extension of the technology acceptance model: Four	Management Science	2000	Ada	Ada
417	Multimedia Content on the Web Problems and Prospects"	Managerial Finance	2001	tidak Ada	Tidak Ada
418	"Service improvements in public services using Servqual"	Managing Service Quality	2001	tidak Ada	Tidak Ada
419	Service improvements in public services using SERVQUAL"	Managing Service Quality	2001	tidak Ada	Tidak Ada
420	"Service quality and e-commerce: An exploratory Analysis"	Managing Service Quality	2001	tidak Ada	Tidak Ada
421	Determinants of continuity in conventional industrial channel dyads.	Marketing Science	1989	Ada	Tidak Ada
422	"A Methodology for Measuring the Financial Vulnerability of	Nonprofit and Voluntary Sector Quarterly	1991	tidak Ada	Tidak Ada
423	"Nonprofit Organization Financial Performance Measurement—An	Nonprofit Management & Leadership	2003	Ada	Tidak Ada
424	The Role of Employee Development in The Growth of Intellectual	Personal Review	2000	Tidak Ada	Tidak Ada
425	Substance Sells: Aligning Corporate Reputation and corporate	Public Relations Quarterly	2006	Ada	Tidak Ada
426	Conceptual Foundations of Strategic Planning in the Malcolm	Quality Management Journal	2000	tidak Ada	Tidak Ada
427	The Market for „ Lemons “ Quality under Uncertainty and the	Quarterly Journal of Economics.	1970	Tidak Ada	Tidak Ada
428	"Developing a scale to measure perceived quality of an Internet	Quarterly Journal of Electronic Commerce	2001	tidak Ada	Tidak Ada
429	Analyst Earnings Forecast Revisions and the Pricing of Accruals	Review of Accounting Studies	2004	Ada	Tidak Ada
430	Testing Trade-off and Pecking Order Predictions about Dividends	Review of Financial Studies	2002	Ada	Tidak Ada
431	Electronic money: new day or false dawn?.	Review of International Political Economy,	2001	Tidak Ada	Tidak Ada
432	Determinants of voluntary CSR disclosure: empirical evidence from	Review of Managerial Science	2010	tidak Ada	Tidak Ada
433	The Timescale Effects of Corporate Governance Measure on	Review of Pasific Basin Financial Markets	2008	Ada	Tidak Ada
434	The Link between Corporate Social Performance: Evidence from	Social and Environmental Accounting	2007	Ada	Tidak Ada
435	Evaluating The Financial Performance of Bank Branches	Springer Science and Business Media	2006	Ada	Tidak Ada
436	"Corporate social responsibility and financial performance"	Strategic Management Journal	2000	Ada	Ada
437	Corporate Boards and Outside Pemangku kepentingans as	Strategic Management Journal	2002	Ada	Ada
438	Increasing Firm Value through Detection and Prevention of White-	Strategic Management Journal	2003	Ada	Tidak Ada
439	Timeliness of Annual Report Releases in Relation to The Direction	Sunway Academic Journal	2006	Tidak Ada	Tidak Ada
440	Improving Service Quality in America: Lessons Learned (and	The Academy of Management Executive	1994	Ada	Tidak Ada
441	Some Empirical Bases of Financial Ratio Analysis	The Accounting Review	1965	Ada	Tidak Ada
442	The Association Between Market Determined and Accounting	The Accounting Review	1970	Ada	Ada
443	Investors Corporate Social Responsibility and Information	The Accounting Review	1978	Ada	Ada
444	Timeliness of Annual Earnings Announcement: some Empirical	The Accounting Review	1982	Ada	Ada
445	Timeliness of Annual earnings Announcement : Some Empirical	The Accounting Review	1982	Ada	Ada
446	Income Smoothing and Incentives: Empirical Tests Using Accounting	The Accounting Review	1987	Ada	Ada
447	Underpricing of New Issues and The Choice of Auditor as A Signal of	The Accounting Review	1988	Ada	Ada

448	Fraud Detection: A Theoretical Foundation.	The Accounting Review	1992	Ada	Ada
449	Accounting Recognition and The Relevace of Earnings as an	The Accounting Review	1992	Ada	Ada
450	Fair Value Evidence from Investment Securitirs and the Market	The Accounting Review	1994	Ada	Ada
451	iscretionary disclosure and External Financing.	The Accounting Review	1995	Ada	Ada
452	Do Stock Prices Fully Reflect Information in Accruals and Cash Flows	The Accounting Review	1996	Ada	Ada
453	Fair Value Accounting for Commercial Banks: An Empirical Analysis	The Accounting Review	1996	Ada	Ada
454	Do Stock Price Fully Reflect Information in Accruals and Cash Flows	The Accounting Review	1996	Ada	Ada
455	"Equity Valuation and Negative Earnings: The Role of Book Value of	The Accounting Review	1999	Ada	Tidak Ada
456	The Quality of Accruals and Earnings: The Role of Accrual Estimation	The Accounting Review	2001	Ada	Ada
457	The Mispricing of Abnormal Accruals.	The Accounting Review	2001	Ada	Ada
458	The Quality of Accruals and Earnings; The Role of Accrual Estimation	The Accounting Review	2002	Ada	Ada
459	The Quality of Accruals and Earnings: The Role of Accrual Estimation	The Accounting Review	2002	Ada	Ada
460	Earnings Management: New Evidence Based on Deferred Tax	The Accounting Review	2003	Ada	Ada
461	Costs of Equity and Earnings Attributes	The Accounting Review	2004	Ada	Tidak Ada
462	Determinants and Effects of Subjectivity in Incentives	The Accounting Review	2004	Ada	Tidak Ada
463	Taxable Income, Future Earnings, and Equity Value	The Accounting Review	2004	Ada	Tidak Ada
464	The Persistence of Earnings, Accruals and Cash Flows When Firm	The Accounting Review	2005	Ada	Tidak Ada
465	Audit Committee Quality and Internal Control: An Empirical Analysis	The Accounting Review	2005	Ada	Tidak Ada
466	The Persistence of Earnings, Accruals an Cas Flows When Firm Have	The Accounting Review	2005	Ada	Tidak Ada
467	The Effect of Control Systems on Teams and Alliances: Trust and	The Accounting Review	2005	Ada	Tidak Ada
468	A Return-Based Representation of Earnings Quality.	The Accounting Review	2006	Ada	Tidak Ada
469	Does Income Smoothing Improve Earnings Informativeness?	The Accounting Review	2006	Ada	Tidak Ada
470	Does income smoothing improve earnings informativeness?	The Accounting Review	2006	Ada	Tidak Ada
471	Does Public Ownership of Equity Improve Earnings Quality?	The accounting Review	2007	Ada	Tidak Ada
472	The Quality of Accruals and Earnings : the Role of Accrual	The Accounting Review	2002	Ada	Tidak Ada
473	The Persistence and Pricing of Earnings, Accruals, and Cash Flows	The Accounting Review	2005	Ada	Tidak Ada
474	Distribution of Incomes of Corporations Among Dividends, Retained	The American Economic Review	1956	Ada	Tidak Ada
475	The Cost of Capital, Corporation Finance and the Theory of	The American Economic Review	1958	Ada	Tidak Ada
476	Dividends	The American Economic Review	1961	Ada	Tidak Ada
477	"Some estimates of the cost of capital to the electric utility	The American Economic Review	1966	Ada	Tidak Ada
478	The Performance of Subsidize Urban and Rural Public Bus	The Annals of Regional Science	2004	Ada	Tidak Ada
479	"Dividend History and Determinants in Selected Indian Companis: A	The Australian Accounting Business and	2009	Ada	Tidak Ada
480	"Small business acceptance and adoption of e-commerce in the	The Electronic Journal on information	2001	Tidak Ada	Tidak Ada

481	"China IT report"	The Electronic Journal on information	2001	Tidak Ada	Tidak Ada
482	"An Electronic Commerce Initiative in Regional Sri Lanka: the Vision	The Electronic Journal on information	2004	Tidak Ada	Tidak Ada
483	e-Government for Developing Countries: Opportunities and	The Electronic Journal on Information	2004	Tidak Ada	Tidak Ada
484	Developing Countries and ICT Initiatives: Lessons Learnt From	The Electronic Journal on Information	2008	Tidak Ada	Tidak Ada
485	Regular Dividend Announcements and Future Unexpected Earnings:	The Financail Review	1994	Ada	Tidak Ada
486	"Factors Influencing Dividend Policy Decisions of Nasdaq Firms"	The Financial Reviews	2001	Ada	Tidak Ada
487	"Signaling, Free Cash Flow and Nonmonotonic Dividends"	The Financial Reviews	2010	Ada	Tidak Ada
488	The Congruence of Actual and Perceived Person-Organization Fit	The International Jounal of Human	2007	Ada	Tidak Ada
489	"Dividend Policy in Saudi Arabia".	The International Journal of Business and	2010	Ada	Tidak Ada
490	"Financial Reporting Web Sites: What Users Want I Terms of Form	The International Journal of Digital	2001	Tidak Ada	Tidak Ada
491	"The Barriers to the Adoption of E-commerce by Micro Businesses,	The International Journal of Knowledge,	2006	Tidak Ada	Tidak Ada
492	Decomposing changes in deferred tax assets and liabilities to	The Journal of American Taxation	2004	Ada	Tidak Ada
495	"Is tust Important in Technology Adoption? A Policy Capturing	The Journal of Computer Information	2003	tidak Ada	Tidak Ada
496	The relationship between system usage and user satisfaction: a	The Journal of Enterprise Information	2005	Tidak Ada	Tidak Ada
505	Strategic Considerations, the Pecking Order Hypothesis, and Market	The Journal of Financial and Quantitative	1993	Ada	Tidak Ada
506	Does it Really Pay to be Green? An Empirical Study of Firm	The Journal of Industrial Ecology	2001	Tidak Ada	Tidak Ada
507	A Gap Analysis of Professional Service Quality	The Journal of Marketing	1989	Ada	Tidak Ada
509	"The Effect of Capital Structure on Profitability: An Empirical	The Journal of Risk Finance	2005	tidak Ada	Tidak Ada
510	The Influence of Tax and Nontax Costs on Book-tax Reporting	The Journal of the American Taxation	2001	Ada	Tidak Ada
511	A Premium for Good Governance	The McKinsey Quarterly	2002	Ada	Tidak Ada
512	Understanding Reliability and Validity in Qualitative Research"	The Qualitative Report,	2003	tidak Ada	Tidak Ada
513	Dividends, Earnings, Leverage, Stock Prices and the Supply of	The Review of Economics and Statistics	1962	Tidak Ada	Tidak Ada
514	"Dividends, Earnings, and Stock Prices".	The Review of Economics and Statistics	2004	Ada	Tidak Ada
515	Evaluating Public sector efficiency with data envelopment analysis	Total Quality Management	2000	Ada	Tidak Ada
516	The impact of web self efficacy,	Universal Access in the Information Society	2002	Tidak Ada	Tidak Ada

Lampiran 5. Table Isaac dan Michael
Penentuan Jumlah Sampel Dari Populasi Tertentu
Dengan taraf Kesalahan 1,5 Dan 10%

N	S			N	S			N	S		
	1%	5%	10%		1%	5%	10%		1%	5%	10%
10	10	10	10	280	197	115	138	2800	537	310	247
15	15	14	14	290	202	158	140	3000	543	312	248
20	19	19	19	300	207	161	143	3500	558	317	251
25	24	23	23	320	216	167	147	4000	569	320	254
30	29	28	27	340	225	172	151	4500	578	323	255
35	33	32	31	360	234	177	155	5000	586	326	257
40	38	36	35	380	242	182	158	6000	598	329	259
45	42	40	39	400	250	186	162	7000	606	332	261
50	47	44	42	420	257	191	165	8000	613	334	263
55	51	48	46	440	265	195	168	9000	618	335	263
60	55	51	49	460	272	198	171	10000	622	336	263
65	59	55	53	480	279	202	173	15000	635	340	266
70	63	58	56	500	285	205	176	20000	642	342	267
80	71	65	62	600	315	221	187	40000	563	345	269
85	75	68	65	650	329	227	191	50000	655	346	269
90	79	72	68	700	341	233	195	75000	658	346	270
95	83	75	71	750	352	238	199	100000	659	347	270
100	87	78	73	800	363	243	202	150000	661	347	270
110	94	84	78	850	373	247	205	200000	661	347	270
120	102	89	83	900	382	251	208	250000	662	348	270
130	109	95	88	950	391	255	211	300000	662	348	270
140	116	100	92	1000	399	258	213	350000	662	348	270
150	122	105	97	1050	414	265	217	400000	662	348	270
160	129	110	101	1100	427	270	221	450000	663	348	270
170	135	114	105	1200	440	275	224	500000	663	348	270
180	142	119	108	1300	450	279	227	550000	663	348	270
190	148	123	112	1400	460	283	229	600000	663	348	270
200	154	127	115	1500	469	286	232	650000	663	348	270
210	160	131	118	1600	477	289	234	700000	663	348	270
220	165	135	122	1700	485	292	235	750000	663	348	271
230	171	139	125	1800	492	294	237	800000	663	348	271
240	176	142	127	1900	498	297	238	850000	663	348	271
250	182	146	130	2000	510	301	241	900000	663	348	271
260	187	149	133	2200	520	304	243	950000	663	348	271
270	192	152	135	2600	529	307	245	1000000	664	349	272

Sumber : (Sugiyono, 1997: 65)

Populasi 133 dengan signifikansi 10% berada di rank populasi 130 s/d 140 dengan rank sampel 88 s/d 92, sehingga jumlah sampel yang representatif adalah 89.5 judul skripsi atau dibulatkan menjadi 90 judul skripsi.



KEMENTERIAN AGAMA
UNIVERSITAS ISLAM NEGERI SUNAN KALIJAGA
FAKULTAS ADAB DAN ILMU BUDAYA

Jl. Marsda Adi sucipto Yogyakarta 55281 Telp./Fak. (0274)513949
Web : <http://adab.uin-suka.ac.id> E-mail : adab@uin-suka.ac.id

Yogyakarta, 31 Mei 2013

Nomor : UIN.02/DA.1/PP.00.9/ 1085 /2013
Sifat : Biasa
Lampiran : 1 Bendel
Hal : Surat Izin Penelitian

Kepada:
Yth. GUBERNUR DAERAH ISTIMEWA YOGYAKARTA
C.q. Kepala Biro Administrasi Pembangunan
Sekertariat Daerah Provinsi DIY
Komplek Kepatihan- Danurejan
Yogyakarta 55213

Assalamu'alaikum Wr. Wb.

Dekan Fakultas Adab dan Ilmu Budaya UIN Sunan Kalijaga Yogyakarta
menerangkan bahwa:

Nama : Heni Purwaningsih
NIM : 07140109
Program Studi : Ilmu Perpustakaan

bertujuan untuk melakukan penelitian di Jurusan Akuntansi Fakultas Ekonomika
dan Bisnis UGM Yogyakarta dalam rangka Penulisan Skripsi dengan Judul :

PEMANFAATAN JURNAL DALAM DATABASE EBSCO
"BUSINES SOURCE COMPLATE" SEBAGAI SUMBER RUJUKAN DALAM
PENYUSUNAN SKRIPSI MAHASISWA JURUSAN AKUNTANSI
FAKULTAS EKONOMIKA DAN BISNIS UGM YANG LULUS PADA TAHUN 2011

di bawah Bimbingan : Sukirno, SIP.,MA

Sehubungan dengan itu, kami mohon kesediaan Bapak /Ibu untuk dapat
menerima dan membantu mahasiswa tersebut dalam usaha mengumpulkan
data yang diperlukan.

Atas kesediaan dan bantuan Bapak /Ibu diucapkan terima kasih.

Wassalamu'alaikum Wr. Wb

a.n. Dekan

Wakil Dekan Bidang Akademik.



Dr. Khairon Nahdiyyin, MA.

NIP. 19680401 199303 1 005

Tembusan :

Dekan Fakultas Adab dan Ilmu Budaya



PEMERINTAH DAERAH DAERAH ISTIMEWA YOGYAKARTA
SEKRETARIAT DAERAH

Kompleks Kepatihan, Danurejan, Telepon (0274) 562811 - 562814 (Hunting)
YOGYAKARTA 55213

SURAT KETERANGAN / IJIN

070/4820/V/6/2013

Membaca Surat : WD Bid.Ak.Fak.Adab&Ilmu Budaya UIN Nomor : UIN.02/DA.1/PP.00.9/1085/2013
Tanggal : 31 Mei 2013 Perihal : Ijin Penelitian

- Mengingat :
1. Peraturan Pemerintah Nomor 41 Tahun 2006, tentang Perizinan bagi Perguruan Tinggi Asing, Lembaga Penelitian dan Pengembangan Asing, Badan Usaha Asing dan Orang Asing dalam melakukan Kegiatan Penelitian dan Pengembangan di Indonesia;
 2. Peraturan Menteri Dalam Negeri Nomor 33 Tahun 2007, tentang Pedoman penyelenggaraan Penelitian dan Pengembangan di Lingkungan Departemen Dalam Negeri dan Pemerintah Daerah;
 3. Peraturan Gubernur Daerah Istimewa Yogyakarta Nomor 37 Tahun 2008, tentang Rincian Tugas dan Fungsi Satuan Organisasi di Lingkungan Sekretariat Daerah dan Sekretariat Dewan Perwakilan Rakyat Daerah.
 4. Peraturan Gubernur Daerah Istimewa Yogyakarta Nomor 18 Tahun 2009 tentang Pedoman Pelayanan Perizinan, Rekomendasi Pelaksanaan Survei, Penelitian, Pendataan, Pengembangan, Pengkajian, dan Studi Lapangan di Daerah Istimewa Yogyakarta.

DIIJINKAN untuk melakukan kegiatan survei/penelitian/pendataan/pengembangan/pengkajian/studi lapangan kepada:

Nama : HENI PURWANINGSIH NIP/NIM : 07140109
Alamat : JL MARSDA ADISUCIPTO, YOGYAKARTA
Judul : PEMANFAATAN JURNAL DALAM DATABASE EBSCO "BUSINESS SOURCE COMPLATE" SEBAGAI SUMBER RUJUKAN DALAM PENYUSUNAN SKRIPSI MAHASISWA JURUSAN AKUNTANSI FAKULTAS EKONOMIKA DAN BISNIS UGM YANG LULUS PADA TAHUN 2011
Lokasi : UGM Kota/Kab. SLEMAN
Waktu : 05 Juni 2013 s/d 05 September 2013

Dengan Ketentuan

1. Menyerahkan surat keterangan/ijin survei/penelitian/pendataan/pengembangan/pengkajian/studi lapangan *) dari Pemerintah Daerah DIY kepada Bupati/Walikota melalui institusi yang berwenang mengeluarkan ijin dimaksud;
2. Menyerahkan soft copy hasil penelitiannya baik kepada Gubernur Daerah Istimewa Yogyakarta melalui Biro Administrasi Pembangunan Setda DIY dalam compact disk (CD) maupun mengunggah (upload) melalui website adbang.jogjapro.go.id dan menunjukkan cetakan asli yang sudah disahkan dan dibubuhi cap institusi;
3. Ijin ini hanya dipergunakan untuk keperluan ilmiah, dan pemegang ijin wajib mentaati ketentuan yang berlaku di lokasi kegiatan;
4. Ijin penelitian dapat diperpanjang maksimal 2 (dua) kali dengan menunjukkan surat ini kembali sebelum berakhir waktunya setelah mengajukan perpanjangan melalui website adbang.jogjapro.go.id;
5. Ijin yang diberikan dapat dibatalkan sewaktu-waktu apabila pemegang ijin ini tidak memenuhi ketentuan yang berlaku.

Dikeluarkan di Yogyakarta

Pada tanggal 05 Juni 2013

A.n Sekretaris Daerah

Asisten Perekonomian dan Pembangunan
Ub.

Kepala Biro Administrasi Pembangunan



Hendar Susilowati, SH

NIP. 19580120 198503 2 003

Tembusan :

1. Yth. Gubernur Daerah Istimewa Yogyakarta (sebagai laporan);
2. Rektor UGM Yogyakarta
3. Wakil Dekan Bid. Akademik Fak. Adab dan Ilmu Budaya UIN Sunan Kalijaga Yogyakarta
4. Yang Bersangkutan



**UNIVERSITAS GADJAH MADA
FAKULTAS EKONOMI DAN BISNIS
PERPUSTAKAAN**

No. : 027/PFEB.UGM/E/04/2013
Lamp. : -
Hal : Keterangan Validasi Ketersediaan koleksi

Yogyakarta, 20 Juni 2013

Kepada:
Yth. Kaprodi Jurusan Ilmu Perpustakaan
Dan Informasi UIN Sunan Kalijaga
Yogyakarta

Dengan hormat,

Bersama ini kami menerangkan, bahwa mahasiswi :

Nama : Heni Purwaningsih
Fakultas : Adab Dan Ilmu Budaya
Jurusan : Ilmu Perpustakaan dan Informasi
NIM : 07140109

Telah melakukan validasi terhadap ketersediaan koleksi perpustakaan di Perpustakaan
Fakultas Ekonomika dan Bisnis UGM dengan judul penelitian:

**PEMANFAATAN JURNAL DALAM DATABASE EBSCO "BUSINESS SOURCE
COMPLATE" SEBAGAI SUMBER RUJUKAN DALAM PENYUSUNAN SKRIPSI
MAHASISWA JURUSAN AKUNTANSI FAKULTAS EKONOMIKA DAN
BISNIS YANG LULUS PADA TAHUN 2013**

Demikian surat keterangan ini untuk dapat dipergunakan sebagai mestinya.

Kasubsie Perpustakaan

Maryatun, S.E., M.A.
NIP. 197108271995012001



UNIVERSITAS GADJAH MADA
FAKULTAS EKONOMIKA DAN BISNIS
PERPUSTAKAAN

Yogyakarta, 12 Agustus 2013

No. : 34 /PFEB.UGM/E/04/2013
Lamp. :-
Hal : Keterangan Penelitian

Kepada:
Yth. Kaprodi Jurusan Ilmu Perpustakaan
Dan Informasi UIN Sunan Kalijaga
Yogyakarta

Dengan hormat,
Bersama ini kami menerangkan, bahwa mahasiswi :

Nama : Heni Purwaningsih
Fakultas : Adab Dan Ilmu Budaya
Jurusan : Ilmu Perpustakaan dan Informasi
NIM : 07140109

Telah selesai melakukan penelitian di Perpustakaan Fakultas Ekonomika dan Bisnis Universitas Gadjah Mada Yogyakarta dengan baik. Adapun judul penelitiannya adalah:

“Pemanfaatan Jurnal Dalam Database Ebsco “ *Business Source Complete*” Sebagai Bahan Rujukan Dalam Penyusunan Skripsi Mahasiswa Jurusan Akuntansi Fakultas Ekonomika Dan Bisnis Universitas Gadjah Mada Yang Lulus Pada Tahun 2011”.

Demikian surat keterangan ini untuk dapat dipergunakan sebagaimana mestinya.

Kasubsi Perpustakaan

Maryatun, S.E., M.A.
NIP. 197108271995012001