

DAFTAR PUSTAKA

- Ang, Robert. (2007). *Buku Pintar Pasar Modal Indonesia (The Intelligent Guide To Indonesian Capital Market)*. Edisi Pertama. Jakarta: Mediasoft Indonesia.
- Ball et al. (2016). Accruals, Cash Flows, and Operating Profitability in The Cross Section of Stock Returns. *Journal of Financial Economics*, 2 April 2016. 1 - 18.
- Bremmer, M., & Sweeney, RJ. (1991) The reversal of large stock-price decreases. *Journal of Finance* 46, 747-754.
- Brennan, MJ., & Wang, A. W. (2010). The mispricing return premium. *Oxford University Press on behalf of The Society for Financial Studies*.
- Chan, K. C., Jegadeesh, N., & Lakonishok, J. (1991). Fundamentals and stock return in Japan. *Journal of Finance* 46, 1739-1789.
- Chan, K.C. dan N. Chen. (1991). Structural and Return Characteristics of Small and Large Firms. *Journal of Finance* 46, 1467-1484.
- Chen, C. R., Lung, P. P., & Wang, F. A. (2008). Mispricing and the cross-section of stock returns. *University of Dayton; University of Texas-Arlington*.
- Copeland, T. E. (1976). A model for asset trading under the assumptions of sequential information arrival. *Journal of Finance*, Vol. 31, 1149-1168.
- Cox, D. R., & Peterson, D. (1994). Stock returns following large one day declines: Evidence on short-term reversals and longer-term performance. *Journal of Finance* 49, 255-267.
- Da, Z., Liu, Q., & Schaumburg, E. (2011). Decomposing short-term reversal. *Federal Reserve Bank of New York Staff Reports*, No. 513.
- Daniel, K. D. & Titman, S. (2006). Market reactions to tangible and intangible information. *Journal of Finance* 61, 1605-1644.
- Daniel, K. D., Hirshleifer, D., & Subrahmanyam, A., (1998). Investor psychology and security market under and over reaction. *Journal of Finance* 53, 1839-1986.
- De Bont, W. F. M., & Thaler, R. (1985). Does the stock market overreact?. *Journal of Finance* 40, 793-805.
- Dechow et al. (2011). The Accrual Anomaly. *Working Paper Series*.

- Dichev, I. (2002). Is the Risk of Bankruptcy a Systematic Risk?. *Journal of Finance* 53-3, 1131- 1147.
- Doukas, J., Kim, C., & Pantzalis, C. (2010). Arbitrage risk and stock mispricing. *Journal of Financial and Qualitative Analysis* 45 No 4, 907-934.
- Druker, David M., (2003). “Testing for Serial Correlation in Linear Panel-Data Models”. *The Stata Journal*, Vol 3, Number 2: 168-177.
- Epps, T. W., Epps, M. L. (1976). The stochastic dependence of security price changes and transaction volumes: Implications for the mixture of distributions hypothesis, *Econometrica*, Vol. 44, 305-321.
- Faff, R. (2001). An Examination of The Fama and French Three Factor Model Using Commercially Available Factors. *Australian Journal of Management*, 26, 1-17.
- Fama, E. dan French, K. (1992). The Cross-Section of Expected Stock Returns. *Journal of Finance* 47 (2), 427-465.
- Fama, E. dan French, K. (1993). Common Risk Factors in The Returns of Stocks and Bonds. *Journal of Financial Economics* 33, .3-56.
- Fama, E. dan French, K. (1996). Multifactor Explanations of Asset Pricing Anomalies. *Journal of Finance*. 51 (1), 55-84.
- Gaunt, C. (2004). *Size and Book to Market Effects and The Fama-French Three Factor Asset Pricing Model: Evidence from The Australian Stock-Market*. *Accounting and Finance*, 44, p.27-44.
- Hirschey, M. (2002). Extreme return reversal in the stock market: Strong support for insightful fundamental analysis. *Journal of Portfolio Management* 29 No. 3, 78-90.
- Hirshleifer D., Kewei H., & Teoh S., (2006). *The Accrual Anomaly: Risk or Mispricing?* Fisher College of Business. Ohio State: Working Paper.
- Hirshleifer D., Kewei H., & Teoh S., (2009). Accruals, Cash Flows, and Aggregate Stock Returns. *Journal of Financial Economics* 91 (3), p389-406.
- Jegadeesh, N. (1990). Evidence of predictable behavior of security returns. *Journal of Finance* 45, 881-898.
- Jegadeesh, N. & Titman, S. (1995). Overreaction, delayed reaction, and contrarian profits. *Review of Financial Studies* 8, 973-993.

- Jones, C.P. (1996). *Investment: Analysis and management* (5th ed). New York: John Wiley and Son.
- Kahneman, D., & Tversky, A. (1982). The psychology of preferences. *Scientific American* 246, 160-173.
- Karpoff, J. M. (1987). The relationship between price changes and trading volume : A survey. *Journal of Financial and Quantitative Analysis*, Vol. 22, 109-126
- Lakonishok, J., & Maberly, E. (1990). The weekend effect: Trading Patterns of Individual and Institutions Investors. *Journal of Finance* 45, 231-243.
- Lehman, B. N. (1990). Fads martingales and market efficiency. *The Quarterly Journal of Finance* 55, 2017-2069.
- Levy, H. (1996). *Introduction to investment*. Cincinnati, Ohio: South Western College Publishing.
- Malkiel, B. (2003). The efficient market hypothesis and its critics. *CEPS Working Paper* No. 91, Princeton University.
- Marsella, Erni. (2012). Pengaruh Kualitas Audit pada Anomali Akrual: Studi Empiris pada Perusahaan yang Terdaftar di Bursa Efek Indonesia Tahun 2009. Depok: Universitas Indonesia.
- Maroney, N. dan A. Protopapadakis. (2002). The Book-to-Market and Size Effect in a General Asset Pricing Model: Evidence from Seven National Markets. *European Finance Review* 6, 189-221.
- Neter, Wasserman, and Kutner. (1989). *Applied Linier regression Models*. Homewood: Irwin.
- Penman & Zhang. (2006). *Modeling Sustainable Earnings and P/E Ratios with Financial Statement Analysis*.
- Pasaribu, Rowland Bismarck Fernando. (2010). Informasi Anomali Akrual dalam Pembentukan Portofolio Saham. *Jurnal Akuntansi dan Bisnis*, Vol. 10 (1), Feb 2010.
- Richardson *et al.* (2005). *Information in Accruals about The Quality of Earnings*. University of Michigan, Working Paper.
- Shiller, R. J. (1981). Do stock price move too much to be justified by subsequent changes in dividends. *The America Economic Review*.
- Subramanyam dan John J. Wild. (2008). *Analisis Laporan Keuangan edisi kesepuluh*. New York: McGraw-Hill.

- Sloan, R. (1996). Do Stock Price Fully Reflect Information in Accruals and Cash Flows about Future Earnings?. *The Accounting Review*, 289-315.
- Schwert, G. W. (2001). *Anomalies and Market Efficiency*. Handbook of The Economics of Finance.
- Siahaan, E. M. (2012). Pengaruh Kualitas Audit pada Anomali Akrual: Studi Empiris pada Perusahaan yang Terdaftar di Bursa Efek Indonesia tahun 2009. Depok: Universitas Indonesia
- Tandelilin, Eduardus. (2010). Portofolio dan Investasi Teori dan Aplikasi edisi Pertama. Yogyakarta: Kanisius.
- Tjiptono Darmaji dan Hendy M. Fakhruddin. (2006). *Pasar Modal di Indonesia* Edisi Dua. Jakarta: Salemba Empat.
- Toha dan Harahap. (2010). Anomali Akrual di Indonesia (Studi Empiris Perusahaan yang Terdaftar pada Bursa Efek Indonesia). Depok: Universitas Indonesia.
- Van Horne, James C. dan John M. Wachowichz. (1997). *Prinsip-Prinsip Manajemen Keuangan*, Terjemahan Heru Sutojo, Edisi Kesembilan. Jakarta: Salemba Empat.
- Zarowin, P. (1990). Size, seasonality, and stock market overreaction. *Journal of Financial and Quantitative Analysis* 25, 133-125

Media Online

Yahoo Finance <finance.yahoo.com>

Bank Indonesia <www.bi.go.id>

Bursa Efek Indonesia <www.idx.co.id>

Saham Ok <www.sahamok.com>