

DAFTAR PUSTAKA

- Andison. 2015. "Fixed Asset Revaluation: Market Reactions" . *Paper disajikan pada Simposium Nasional Akuntansi 18 Universitas Sumatera Utara*, Medan 16-19 September 2015.
- Baridwan, Zaki. 2004. *Intermediate Accounting*. Edisi Kedelapan. Yogyakarta: BPFE Yogyakarta.
- Belkaoui, Ahmed Riahi. 2007. *Accounting Theory : Teori Akuntansi*. Buku 2. Edisi 5. Jakarta: Salemba Empat.
- Brown, P., Izan, H. Y., Loh, A. L. 1992. "Fixed asset revaluations and managerial incentives". *ABACUS*, Vol. 28, No. 1, pp. 36-57.
- Chainirun, P., and Narktabtee, K. 2009, "The Evidence of Management Motivation to Revalue Property Plant and Equipment in Thailand". *NIDA Business Journal*, Vol. 5, pp. 134-155.
- Cotter, J. and Zimmer, I. 1995, "Asset revaluations and assessment of borrowing capacity". *ABACUS*, Vol. 31 No. 1, pp. 136-51.
- Darsono dan Ashari. 2005. *Pedoman Praktis Memahami Laporan Keuangan*. Yogyakarta : ANDI.
- Ghozali, Imam. 2013. *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 21*. Semarang : Badan Penerbit Universitas Diponegoro.
- Hastuti, Sri. 2016. "Faktor – Faktor Yang Mempengaruhi Revaluasi Aset Tetap". *Skripsi SI Fakultas Ekonomi Universitas Negeri Semarang*.
- Iatridis, George Emmanuel and George Kilirgiotis. 2012. "Incentives for Fixed Asset Revaluation: the UK Evidence". *Journal of Applied Accounting Research*, Vol. 13. No. 1. Pp 5-20.
- Ikatan Akuntan Indonesia. 2012. *Standar Akuntansi Keuangan Per Efektif 01 Juni 2012*. Jakarta : DSAK-IAI.
- Ikatan Akuntan Indonesia. 2012. *Pernyataan Standar Akuntansi Keuangan (PSAK) No. 16 Aset Tetap*. Jakarta : DSAK-IAI.
- Ikatan Akuntan Indonesia. 2016. *Buletin Teknis 11 tentang Revaluasi Aset Tetap*. Jakarta : DSAK-IAI
- Jaggi, Bikki and Judy Tsui. 2001. "Management Motivation and Market Assesment: Revaluation of Fixed Asset". *Journal of International Financial Management and Accounting*. Vol. 12 No. 2, Pp. 160-87.

- Kartikahadi, H., R.U. Sinaga, M. Syamsul, S.V. Siregar, dan E.T. Wahyuni. 2016. *Akuntansi Keuangan berdasarkan SAK berbasis IFRS*. Buku 1. Edisi Kedua. Jakarta: IAI
- Lin, Y.C., and Peasnell, K.V. 2000a, "Asset Revaluation and Current Cost Accounting: UK Corporate Disclosure Decisions in 1983". *British Accounting Review*, Vol. 32, No. 2, pp. 161-187.
- Lin, Y.C., and Peasnell, K.V. 2000b, "Fixed Asset Revaluation and Equity Depletion in UK", *Journal of Business Finance and Accounting*, Vol. 27, No. 3-4, pp. 359-394.
- Nichols, L.M. and Buerger, K.H. 2002, "An investigation of the effect of valuation alternatives for fixed assets on the decision of statement users in the United States and Germany". *Journal of International Accounting Auditing & Taxation*, Vol. 11 No. 2, pp. 155-63.
- Piera, Frank Missioner, 2007. "Motives for Fixed Asset Revaluation: An Emperical Analysis with Swiss Data". *The International Journal of Accounting*, Vol. 42 No. 2, pp. 186-205
- Seftianne dan Ratih Handayani. 2011. "Faktor – Faktor yang Mempengaruhi Struktur Modal Pada Perusahaan Publik Sektor Manufaktur". *Jurnal Bisnis dan Akuntansi*, Vol. 13, No. 1, h. 39-56.
- Seng, Dyna dan Jiahua Su, 2010. "Managerial Incentives Behind Fixed Asset Revaluation: Evidence from New Zealand Firms", *International Journal of Business Research*, Department of Accountancy and Business Law, Working paper series, No 3.
- Sunarto dan Agus Prasetyo Budi, 2009. "Pengaruh Leverage, Ukuran dan Pertumbuhan Perusahaan terhadap Profitabilitas". *Jurnal Telaah Manajemen*, Vol. 6, Edisi 1, h. 86-103.
- Tay, Ink, 2009. "Fixed Asset Revaluation: Management Incentives and Market Reactions". *Thesis*, Lincoln University, New Zealand
- Watts, Ross L. & Jerold L. Zimmerman.1978. "Towards a Positive Theory of the Determination of Accounting Standards". *The Accounting Review*, Vol. 53, No. 1, pp. 112-134
- Watts, Ross L. & Jerold L. Zimmerman. 1986. *Positive Accounting Theory*, Englewood Cliffs, New Jersey: Prentice-Hall International.
- Watts, Ross L. & Jerold L. Zimmerman. 1990. "Positive Accounting Theory: A Ten Year Perspective". *The Accounting Review*, Vol. 65, No. 1, pp. 131 – 156.

Whittred, G. and Chan, Y. K. 1992. "Asset revaluation and the mitigation of underinvestment." *ABACUS*, Vol. 28 No. 1, pp. 58-73.

Yulistia, Resti, Popi Fauziati, Arie Frinola Minovia, Adzkya Khairati. 2015. "Pengaruh Leverage, Arus Kas Operasi, Ukuran Perusahaan, dan Fixed Asset Intensity Terhadap Revaluasi Aset Tetap". *Paper disajikan pada Simposium Nasional Akuntansi 18 Universitas Sumatera Utara*, Medan 16-19 September 2015.