

DAFTAR PUSTAKA

- Barth, M. E., Kasznik, R., & McNichols, M. F. 2001. Analyst Coverage and Intangible Assets. *Journal of Accounting Research*, Vol. 39, No. 2, 1-34.
- Barth, M.E., Landsman, W.R & Lang, M. 2008. International Accounting Standards and Accounting Quality. *Journal of Accounting Research*, Vol. 46, No. 3, 467-498.
- Cahyonowati, N., & Ratmono, D. 2012. Adopsi IFRS dan Relevansi Nilai Informasi Akuntansi. *Jurnal Akuntansi dan Keuangan*, Vol 12, No. 2, 105-115.
- Chen, C., Chen, S., & Su, S. 2001. Is Accounting Information Value Relevant in The Emerging Chinese Stock Market. *Journal Of International Accounting, Auditing & Taxation*, Vol. 10, No. 1, 1-22.
- Chen, S., & Y, W. 2004. Evidence from China on The Value Relevance of Operating Incomes Below-The-Line Items. *The International Journal of Accounting*, Vol. 39, No. 4, 339-364.
- Choi, Frederick. 2005. *International Accounting*. Prentice Hall, New Jersey.
- Core, J.E., Guay, W.R., & Buskirk, A. V. 2003. Market valuations in the new economy: And investigation of what has changed. *Journal of Accounting and Economics*, Vol. 34, No. 1-3, 339-364.
- Djankov, S. Laporta, R., R Lopez de Silanes, F. & Sheifer, A. 2008. The law and economics of Selfdealing. *Journal of Financial Economics*, Vol.88, No. 3, 430-465.
- Dong Ji, Xu., & Wei Lu. 2014. "The value relevance and reliability of intangible assets : Evidence from Australia before and after adopting IFRS". *Asian Review of Accounting*, Vol. 22, No. 3, pp.182 – 216
- Elshandidy, Tamer. 2014. *Value Relevance of Accounting Information: Evidence From an Emerging Market*. Journal of Advances in International Accounting, Vol. 30, No. 1, 176-186.
- Fernald, J., & Rogers, H. J. 2002. Puzzles in Chinese Stock Market. *The review of Economics and Statistics*, Vol. 84, No.3, 416-432.
- Firth, M.Fung, P., & Rui, O. 2007. Ownership, two-tier board structure, and the informativeness of earnings – Evidence from China. *Journal of Accounting and Public Policy*, Vol. 26, No. 4, 463-496.

- Francis, J., & Schipper L. 1999. Have financial statements lost their relevance?. *Journal of Accounting Research*, Vol. 37, No.2, 319-352.
- Garanina, T., & Kormiltseva, P. 2014. The Effect of International Financial Reporting Standards (IFRS) Adoption on The Value Relevance of Financial Reporting: a Case of Russia. *Journal of research in Accounting in Emerging Economies*, Vol.13, No.3, 27-60.
- Ghozali Imam dan A. Chariri. 2007. “Teori Akuntansi”. Semarang: Badan Penerbit Universitas Diponegoro.
- Ghozali, I., & Chariri, A. 2014. “Teori Akuntansi”. Semarang: Badan Penerbit Universitas Diponegoro.
- Gumrah, U., & Adiloglu, B. 2011. Value Relevance and Reliability of Goodwill and Intangibles on Financial Statements: The Case of Istanbul Stock Exchange. *Financial Accounting*, Vol. 40, No.2 ,155-165.
- Hartono, Jogiyanto. 2008. “Teori Portofolio Dan Analisis Investasi”.BPFE, Yogyakarta.
- Hendriksen, E. S., Michael F. Van Breda. 2011. “Teori Akuntansi”. Batam: Interaksara.
- Ikatan Akuntansi Indonesia. 2009. Pernyataan Standar Akuntansi Keuangan: Kerangka Dasar Penyusunan dan Penyajian Laporan Keuangan. Jakarta: Dewan Standar Akuntansi Keuangan IAI.
- Karampinis, N. & Hevas, D. 2011. Mandating IFRS in an Unfavorable Environment: The Greek Experience. *The International Journal of Accounting*, Vol. 46, No. 3, 304-332.
- Kieso, Donald, Weygandt, J. & Warfield, T. 2011. *Intermediate Accounting*. United States of America: Wiley.
- Kusumo, Y. Bimo., Imam Subekti. 2013. Relevansi Nilai Informasi Akuntansi, Sebelum Adopsi IFRS dan Setelah Adopsi IFRS Pada Perusahaan Yang Tercatat Dalam Bursa Efek Indonesia. *Jurnal Ilmiah FEB Universitas Brawijaya*, Vol. 2, No.1.
- La Porta, R., Lopez-de-Silanes, F., Sheifer, A. & Vishny, R. 1998. “Law and Finance”. *Journal of Political Economy*, Vol.106, No.6, 1113-1155.
- Leuz, C., Nanda, D., & Wysocki, P. 2003. *Earning Management and Investor Protection: An International Comparison*. *Journal of Financial Economics*, Vol.69, No.3, 505-527.

- Lind, Marchal & Wathen. 2007. *Teknik-Teknik Statistika dalam Bisnis DanEkonomi Menggunakan Kelompok Data Global*. Buku 1, Edisi 13. Jakarta:Salemba Empat.
- Lu Wang, Chen., & Zhen Xiong Chen. 2004. "Consumer ethnocentrism and willingness to buy domestic products in a developing country setting: testing moderating effects". *Journal of Consumer Marketing*, Vol. 21, No. 6, pp.391 – 400.
- Mishkin, Frederic. S. 2010. *The Economics of Money, Banking and Financial Markets*, ninth edition, Pearson Educatin Inc., United Stated of America.
- Mulya, Annisa Amalia. 2010. "Analisis Relevansi Informasi Laba Akuntansi, Nilai Buku Ekuitas dan Arus Kas Operasi dengan Harga Saham. http://fe.budiluhur.acid./wp-content/uploads/2013/10/5b-JURNAL-2-A_NNISA.pdf. Diakses tanggal 12 November 2015.
- Ohlson, J. 1995. Earnings, Book Values and Dividends in Quality Valuations. *ContemporaryAccounting Research*, Vol.11, No. 2, 661–688.
- Suadiye, G. 2012. Value Relevance of Book Value and Earnings Under The Local GAAP dan IFRS: Evidence from Turkey. *Ege Academic Review*, Vol.12, No.3, 301-310.
- Subramanyam, K. R., & Wild, J. J. 2013. *Analisis Laporan Keuangan*. Jakarta: Salemba Empat. Halaman 15.
- Tsalavoutas I., Andre P., Evans L. 2012. *The Transition to IFRS and The Value Relevance of Financial Statements in Greece*. *British Accounting Review Journal*, Vol. 44, No. 4, 262-277.
- Wirahardja, R.I.. 2010. Adopsi IAS 41 dalam Rangkaian Konvergensi IFRS di Indonesia. *Jurnal Ikatan Akuntansi Indonesia*.