

DAFTAR PUSTAKA

- Anggraini, Fr. Reni. Retno. 2006. "Pengungkapan Informasi Sosial Dan Faktor-Faktor Yang Mempengaruhi Pengungkapan Informasi Sosial Dalam Laporan Keuangan (Studi Empiris Pada Perusahaan-Perusahaan Yang Terdaftar Di Bursa Efek Jakarta)." *Simposium Nasional Akuntansi IX Padang*.
- Aryanto, Yohanes Handoko. 2011. "Kajian Penerapan PSAK 48 (Revisi 2009): Penurunan Nilai Aset Di Perusahaan Migas."
- ASC.2016. "Financial Reporting Standards." <http://www.asc.gov.sg/2016Volume>. diakses 29 September 2016.
- Atiase, Rowland K, David E. Platt, and Senyo Y. Tse. 2004. "Operational Restructuring Charges and Post-Restructuring Performance." *Contemporary Accounting Research* 21 (3 Fall 204): 493–522.
- Australian Securities and Investment Commission. 2008. "08-131 Focus for the Upcoming Reporting Period", <http://asic.gov.au/about-asic/media-centre/find-a-media-release/2008-releases/08-131-asic-focus-for-the-upcoming-reporting-period/>. diakses 11 September 2016.
- Bank, World. 2016. "World Bank: Worldwide Governance Indicators." *Worldwide Governance Indicators*. <http://databank.worldbank.org/data/reports.aspx?source=worldwide-governance-indicators>. diakses 15 Januari 2017.
- Barth, Mary E, Wayne R Landsman, Mark Lang, and Christopher Williams. 2012. "Are International Accounting Standards-Based and US GAAP-Based Accounting Amounts Comparable ? Are International Accounting Standards-Based and US GAAP-Based Accounting Amounts Comparable ?" *Journal of Accounting and Economics* 54 (1): 68–93.
- Barth, ME, Donald P Cram, and Karen K Nelson. 2001. "Accruals and the Prediction of Future Cash Flows." *The Accounting Review* 76 (April): 27–58.
- Beaver, W. H., J. W Kennelly, and W. M. Voss. 1968. "Predictive Ability as a Criterion for The Evaluation of Accounting Data." *The Accounting Review*, 674–83.
- Beck, Thorsten, and Levine Ross. 2015. "Legal Institutions and Financial Development." *National Bureau of Economics Research* 1542 (9): 33–36.
- Belkaoui, and Ahmed Riahi. 2000. *Accounting Theory*. 4th ed. Chicago: Thomson Learning.
- Burgstahler D., J. Jiambalvo J, and T. Shevlin. 2002. "Do Stock Prices Fully

- Reflect the Implications of Special Items for Future Earnings?". *Journal of Accounting Research*, Vol. 40(3):585-612.
- Changyu, WU, and Feng Li. 2011. "Empirical Study on the Influence of the Impaired Asset Policy on the Quality of the Information Disclosure : Based on the Listing Corporations in Different Industries" 7 (4): 109–13.
- Chariri, Anis, dan Imam Ghozali. 2007. *Teori Akuntansi*. Semarang: Badan Penerbit Universitas Diponegoro.
- Chen, Changling, Mark Kohlbeck, and Terry Warfield. 2008. "Timeliness of Impairment Recognition: Evidence from the Initial Adoption of SFAS 142." *Advances in Accounting* 24 (1): 72–81.
- Dahmash, Firas N., Robert B. Durand, and John Watson. 2009. "The Value Relevance and Reliability of Reported Goodwill and Identifiable Intangible Assets." *British Accounting Review* 41 (2): 120–37.
- Dechow, Patricia M. 1994. "Accounting Earnings and Cash Flows as Measures of Firm Performance. The Role of Accounting Accruals." *Journal of Accounting and Economics* 18 (1): 3–42. doi:10.1016/0165-4101(94)90016-7.
- Elliott, John A., and Wayne H. Shaw. 1988. "Write-Offs as Accounting Procedures to Manage Perceptions." *Journal of Accounting Research* 26 (May): 91–119.
- Ernest & Young. 2010. "Conceptual Framework: Objective and Qualitative Characteristics." [ey.com/IFRS](http://www.ey.com/IFRS), no. 86: issue 86. [http://www.ey.com/Publication/vwLUAssets/Supplement_86_GL_IFRS/\\$FILE/Supplement_86_GL_IFRS.pdf](http://www.ey.com/Publication/vwLUAssets/Supplement_86_GL_IFRS/$FILE/Supplement_86_GL_IFRS.pdf). diakses pada 28 Agustus 2016.
- Fairfield, P. M., R. J. Sweeney, and Yohn. T. L. 1996. "Accounting Classification and the Predictive Content of Earnings." *The Accounting Review* 71 (3): 337–55.
- FAP. 2016. "Thai Financial Reporting Standards and Thai Accounting Standards", <http://en.fap.or.th/index.php?lay=show&ac=article&Id=539808847>. diakses 31 September 2016.
- Francis, Jenifer J, Douglas Hanna, and Linda Vincent. 1996. "Causes and Effects of Discretionary Asset Write-Offs." *Journal of Accounting Research* 34 (Studies on Recognition, Measurement, and Disclosure): 117–34.
- Ghozali, Imam. 2013. *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 21 Update PLS Regresi*. 7th ed. Semarang: Badan Penerbit Universitas Diponegoro.
- Gordon, E. A., and Hsiao-Tang Hsu. 2013. "Determinan of Long-Lived Asset Impairments under U.S. GAAP and IFRS." *Working Paper*, Fox School of

Business, Temple University.

- Gordon, Elizabeth, and Hsiao-Tang Hsu. 2014. "Long-Lived Asset Impairments and Future Operating Cash Flows under US GAAP and IFRS." *Working Paper*, Fox School of Business, Temple University.
- Graff, Michael. 2008. "Law and Finance: Common Law and Civil Law Countries Compared - An Empirical Critique." *Economica* 75 (297): 60–83.
- Hetika. 2013. "Relevansi Nilai Adopsi International Financial Reporting Standards (IFRS): Bukti Empiris Pada Perusahaan Yang Terdaftar Di BEI." *Skripsi*, Departemen Akuntansi, Universitas Diponegoro.
- IASB. 2010. *The Conceptual Framework for Financial Reporting 2010*. London: IASB
- . 2015. "Mission Statement." <http://www.ifrs.org/About-us/Pages/IFRS-Foundation-and-IASB.aspx>. diakses 28 November 2016.
- IFRS. 2016. "What Are IFRS Standards?" *IASB*. <http://www.ifrs.org/about-us/pages/what-are-ifrs.aspx>. diakses 29 Agustus.
- IFRS Foundation. 2016a. "IFRS Application around the World. Jurisdictional Profile: Indonesia." diakses 20 Desember 2016.
- . 2016b. "IFRS Application around the World. Jurisdictional Profile: Singapore.", <http://www.ifrs.org/Use-around-the-world/Documents>. diakses 20 Desember 2016.
- Ikatan Akuntan Indonesia. 2014. *Standar Akuntansi Keuangan Per Efektif 01 Januari 2015*. Jakarta : DSAK-IAI.
- Ikatan Akuntan Indonesia. 2014. *Pernyataan Standar Akuntansi Keuangan (PSAK) No. 2 Laporan Arus Kas*. Jakarta : DSAK-IAI.
- Ikatan Akuntan Indonesia. 2014. *Pernyataan Standar Akuntansi Keuangan (PSAK) No. 13 Properti Investasi*. Jakarta : DSAK-IAI.
- Ikatan Akuntan Indonesia. 2014. *Pernyataan Standar Akuntansi Keuangan (PSAK) No. 14 Persediaan*. Jakarta : DSAK-IAI.
- Ikatan Akuntan Indonesia. 2014. *Pernyataan Standar Akuntansi Keuangan (PSAK) No. 16 Aset Tetap*. Jakarta : DSAK-IAI.
- Ikatan Akuntan Indonesia. 2014. *Pernyataan Standar Akuntansi Keuangan (PSAK) No. 34 Kontrak Konstruksi*. Jakarta : DSAK-IAI.
- Ikatan Akuntan Indonesia. 2014. *Pernyataan Standar Akuntansi Keuangan (PSAK) No. 48 Penurunan Nilai Aset Jangka Panjang*. Jakarta : DSAK-IAI.
- IMF. 2016. "World Economic Outlook." *International Monetary Fund*. <http://www.imf.org/external/pubs/ft/weo/2016/01/>. diakses 10 Januari 2016.

- International Accounting Standard Board. 2016. *International Financial Accounting Standard*. London: Board.
- International Accounting Standard Board. 2016. *International Accounting Standard (IAS) No. 7 Statement of Cash Flow*. London: Board.
- International Accounting Standard Board. 2016. *International Accounting Standard (IAS) No. 16 Property, Plant, and Equipment*. London: Board.
- International Accounting Standard Board. 2016. *International Accounting Standard (IAS) No. 36 Impairment of Assets*. London: Board.
- International Accounting Standard Board. 2016. *International Accounting Standard (IAS) No. 40 Investment Property*. London: Board.
- Iskandar, Yosea. 2004. "Overview of Legal Systems in the Asia-Pacific Overview of Legal Systems in the Asia-Pacific Region : Indonesia." *Working Paper Comparative and General Pharmacology*, Cornell University.
- Jernej, Koren, Valentincic Aljosa, and David W Windisch. 2011. "Do Asset Impairments Capture Diminished Expectations About Future Cash Flows?" *Working Paper*, University of Graz.
- Jones, D. A., and K. Smith. 2011. "Comparing the value relevance, predictive value, and persistence of other comprehensive income and special items". *The Accounting Review* 86 (6): 2047-2073.
- Kanakriyah, Raed, Muhammad. 2013. "The Effect of Asset Impairment (IAS 36) in Improving the Quality of Accounting Information According to Users ' Perspective : Evidence from Jordan." *Tesis*, Durham University.
- Karampinis, Nikolaos I., and Dimosthenis L. Hevas. 2014. "Effects of the Asymmetric Accounting Treatment of Tangible and Intangible Impairments in IAS36: International Evidence." *Journal of Economic Asymmetries* 11. Elsevier B.V.: 96–103.
- Kvaal, Erlend. 2005. "Topics in Accounting for Impairment of Fixed Assets." Bi Norwegian School of Management.
- Lestari, Yona Octiani. 2013. "Konvergensi International Financial Reporting Standards (IFRS) Dan Manajemen Laba Di Indonesia." *El Muhasaba: Jurnal Akuntansi* 2 (2).
- MASB. 2012. "Malaysian Financial Reporting Standards." <http://www.masb.org.my/pages.php?id=89>. diakses 16 September 2016.
- May, G. O. 1943. "The Nature of the Financial Accounting Process." *The Accounting Review* Vol. 18: 189–93.
- Mehta, Cyrus R, and Nitin R Patel. 2012. *IBM SPSS Exact Tests. 2012*. Massa: IBM Corporation.

- Muniandy, Balachandran, and Muhammad Jahangir Ali. 2012. "Development of Financial Reporting Environment in Malaysia." *Research in Accounting Regulation* 24 (2). Elsevier Ltd: 115–25.
- Penman, Stephen H. 2002. "The Quality of Financial Statements: Perspectives from the Recent Stock Market Bubble," *Working Paper*, Columbia University.
- Penner, James, Jerry Kreuze, and Sheldon Langsam. 2013. "Long-Lived Asset Impairments in the Shipping Industry and the Impact on Financial Statement Ratios: Comparing U.S. GAAP and IFRS Standards." *International Journal of Accounting and Financial Reporting* 3 (2): 76.
- Porta, Rafael La, Florencio Lopez-de-silanes, Andrei Shleifer, Daniel Berkowitz, Olivier Blanchard, Simeon Djankov, Nicola Gennaioli, et al. 2008. "The Economic Consequences of Legal Origins." *Journal of Economic Literature* 46:2: 285–332.
- Porta, Rafael La, Florencio Lopez-de-Silanes, Andrei Shleifer, and Robert Vishny. 1996. "Law and Finance." *National Bureau of Economics Research*. <http://www.sciencedirect.com/science/article/pii/S0304405X00000659>. diakses 26 November 2016.
- Purba, Marisi P. 2010. *IFRS: Konvergensi Dan Kendala Aplikasinya Di Indonesia*. Yogyakarta: Graha Ilmu.
- PWC. 2015. "IFRS Adoption by Country." <http://www.pwc.com/us/en/cfodirect/assets/pdf/pwc-ifs-by-country-2015.pdf>. diakses 18 Agustus 2016.
- Rees, Lynn, Susan Gill, and Richard Gore. 1996. "An Investigation of Asset Write-Downs and Concurrent Abnormal Accruals." *Journal of Accounting Research* 34 (3): 157–69.
- Riedl, Edward J. 2004. "Negotiation , Organizations and Markets Research Papers An Examination of Long-Lived Asset Impairments." *Harvard NOM Research Paper* 03–54 (3).
- Roberts, Clare, Pauline Weetman, and Paul Gordon. 2005. *International Financial Reporting: A Comparative Approach*. Harlow, United Kingdom: Pearson.
- Roe, Mark J. 2007. "Juries and the Political Economy of Legal Origin." *Journal of Comparative Economics* 35 (2): 294–308.
- Schwartz, Eli, and J. Richard Aronson. 1967. "Some Surrogate Evidence in Support of the Concept of Optimum Financial Structure." *Journal of Finance* 22 (1): 10–18.
- Scott, W. Richard. 2014. *Institutions and Organizations*. Edited by Sage. 4th ed.

Thousand Oaks.

- Scott, William R. 2014. *Financial Accounting Theory*. 7th ed. Toronto: Pearson.
- Shira, Dezan. 2016. "Investment Protection in ASEAN - Part 1: The ASEAN Comprehensive Investment Agreement", <http://www.aseanbriefing.com/news/2016/03/25/investment-protection-in-asean-part-1-the-asean-comprehensive-investment-agreement.html>. diakses 10 Januari 2017.
- Sooriyakumaran, L. 2013. "Disclosures and Impacts of Impairment of Non-Current Assets in the Financial Statements: A Study on Listed Manufacturing Companies in Colombo Stock Exchange (CSE) in Sri Lanka . " *Merit Research Journal of Accounting, Auditing, Economics and Finance*, Vol 1, No.6.
- Spiceland, J. David, F. Sepe James, and W. Nelson Mark. 2013. *Intermediate Accounting 7E*. New York: McGraw-Hill.
- Spiceland, J. David, James F. Sepe, and W. Nelson Mark. 2012. *Intermediate Accounting Global Edition*. New York: McGraw-Hill.
- Strong, John S, and John R Meyer. 1987. "Asset Writedowns: Managerial Incentives and Security Returns." *Journal of Finance* 42 (3): 643–61.
- Sugiyono. 2014. *Metode Penelitian Kuantitatif Kualitatif Dan R&D*. Bandung: Penerbit Alfabeta.
- Triamanuruck, Ngamnet, Sansanee Phongpala, and Sirikarang Chaiyasuta. 2004. "Overview of Legal Systems in the Asia-Pacific Overview of Legal Systems in the Asia-Pacific Region : Thailand." *Working Paper Comparative and General Pharmacology*, Cornell University.
- Vanza, Samir, Peter Wells, and Ana Wright. 2011. "Asset Impairment and the Disclosure of Private Information." *Working Paper*, University of Technology.
- Win, Kyaw Hla, Hassan Ahmed, and Ershadul Karim. 2013. "The Legal System of the Republic of the Union of Myanmar in a Nutshell", <http://www.nyulawglobal.org/globalex/Myanmar.html>. diakses 19 November 2016
- Wulandari, and Ratu Ayu. 2010. "Pengaruh Sistem Hukum Terhadap Manajemen Laba Dengan Kepemilikan Institusional Sebagai Variabel Pemoderasi: Studi Perbandingan Inggris Dan Prancis." *Simposium Nasional Akuntansi XII*.
- Yasuda, Nobuyuki. 1993. "Law and Development in ASEAN Countries." *ASEAN Economic Bulletin* 10 (2): 144–54.