

DAFTAR PUSTAKA

- Ahmed, A.S., M. Neel, dan Wang. 2012. "Does Mandatory Adoption of IFRS Improve Accounting Quality? Preliminary Evidence". *Contemporary Accounting Research*, Vol. 30, No. 4, h. 1344-1372
- Apriliani, Anita Nur. 2012. "Kajian Kualitas Pelaporan Keuangan Second Order Terhadap Asimetri Informasi". *Accounting Analysis Journal*, Vol. 1, No. 1, h. 20-26
- Armstrong, C. S., M.E. Barth, A. Jagolinzer, dan E.J. Riedl. 2010. "Market Reaction to the Adoption of IFRS in Europe". *Accounting Review*, Vol. 85, No. 1, h. 31-61
- Arum, Enggar Diah Puspa. 2013. "Implementation of International Financial Reporting Standards (IFRS) and The Quality of Financial Statement Information in Indonesia". *Research Journal of Finance and Accounting*, Vol. 4, No. 19, h. 200-209
- Barth, Mary E., W. R. Landsman, dan M. H. Lang. 2008. "International Accounting Standards and Accounting Quality". *Journal of Accounting Research*, Vol. 46, No. 3, h. 467- 498
- Bartov, E., S.R. Goldberg, dan M. Kim. 2005. "Comparative Value Relevance Among German, US and International Accounting Standards: A German Stock Market Perspective". *Journal of Accounting, Auditing & Finance*, Vol. 20, No. 2, h. 95-119
- Beaver, W.H. 1968. "Informational Content of Annual Earnings Announcements". *Journal of Accounting Research*, Vol. 6, h. 67-92.
- Cahyonowati, N., dan Ratmono, D. 2012. "Adopsi IFRS dan Relevansi Nilai Informasi Akuntansi". *Jurnal Akuntansi dan Keuangan*, Vol. 14, No. 2, h. 105-115
- Chen, H., Q. Tang, Qingliang, Y. Jiang, dan Z. Lin. 2010. "The Role of International Financial Reporting Standar in Accounting Quality: Evidence from European Union". *Journal of International Financial Management & Accounting*, Vol. 21, No. 3, h. 220-278
- Chua, Yi Lin (Elaine)., C.S. Cheong, dan G. Gould. 2012. "The Impact of Mandatory IFRS Adoption on Accounting Quality: Evidence From Australia". *Journal of International Accounting Research*, Vol. 11, No. 1, h. 119-146

- Clarke, J., dan K Shastri. 2000. "On Information Asymmetry Metrics". *Working Paper*, h. 1-58, Electronic Copy Available at: <http://papers.ssrn.com/abstract=251938>
- Clarkson, P., J.D. Hanna, G.D. Richardson, dan R. Thompson. 2011. "The Impact of IFRS Adoption on the Value Relevance of Book Value and Earnings". *Working Paper University of Queensland Brisbane 4072 Australia*. Electronic Copy Available at: <http://ssrn.com/abstract=1614362>
- Cohen, Daniel A. 2003. "Quality of Financial Reporting Choice: Determinant and Economics Consequences". *Tersedia Online di World Wide Web: http://papers.ssrn.com*
- Copeland, T., dan D. Galai, 1983, *Information Effects on The Bid-Ask Spread, Journal of Finance*, No. 38 h. 1457-1.469
- Daske, H., Hail, L., Leuz, C. Dan R. Verdi. 2008. "Mandatory IFRS Reporting Around The World: Early Evidence on The Economic Consequences". *Journal of Accounting Research*, Vol. 46, No. 3, h. 1.065-1.142
- Edvandini, L., Bambang Subroto, dan Erwin Saraswati. 2014. "Telaah Kualitas Informasi Laporan Keuangan dan Asimetri Informasi Sebelum dan Sesudah Adopsi IFRS". *Jurnal Akuntansi Multiparadigma*, Vol. 5, No. 1, h. 88-95
- Eisenhardt, Kathleen M. 1989. "Building Theories From Case Study Research". *The Academy of Management Review*, No. 4, Vol. 14. h. 532-550
- Elias, N. 2012. "Discussion of The Impact of Mandatory IFRS Adoption on Accounting Quality: Evidence from Australia". *Journal of International Accounting Research*, Vol. 11, No. 1, h. 147-154
- Fanani, Zaenal. 2009. "Kualitas Pelaporan Keuangan: Berbagai Faktor Penentu dan Konsekuensi Ekonomis". *Jurnal Akuntansi dan Keuangan Indonesia*, Vol. 6, No. 1, h. 20-45
- Financial Accounting Standards Board (FASB). 1980. *Statement of Financial Accounting Concepts No. 2: Qualitative Characteristics of Accounting Information*. FASB.

- Francis, J., dan K. Schipper. 1999. "Have Financial Statement Lost Their Relevance?". *Journal of Accounting Research (Autumn 1999)*. Vol. 37, No. 2, h. 319-352.
- Francis, J., R.L. Fond., P.M. Olsson, dan K. Schipper. 2004. "Cost of Equity and Earnings Attributes". *The Accounting Review*, Vol. 79, No. 4, h. 967-1010
- Gjerde, Oystein, K. Knisvfla, dan F. Sættem. 2011. "The Value Relevance of Financial Reporting in Norway 1965-2004". *Scandinavian Journal of Management*, Vol. 27, h. 113-128.
- Ghozali, Imam. 2012. *Analisis Multivariate Lanjutan dengan Program SPSS*. Semarang: Badan Penerbit Universitas Diponegoro.
- Gibson, Charles H. 2010. *Financial Information Analysis*. Twelve Edition. New York: McGraw-Hill.
- Gujarati, D. 2003. *Basic Econometrics*. Fourth Edition. New York: McGraw-Hill.
- Global, IAI. "Program Kerja IAI 2010-2014", (http://www.iaiglobal.or.id/v02/tentang_iai.php?id=9, diakses pada tanggal 15 Mei 2015)
- Gudono, dan Bambang Riyanto. 1996. "An Assessment of The Impacts of Compensation Plans on Stock Market Return: The Case of Mergers and Acquisitions". *Kelola*. No. 12/V/1996. h. 41-55
- Hartono, Jogiyanto. 2009. *Teori Portofolio dan Analisis Investasi*. Edisi Keenam. Yogyakarta: BPFPE.
- Hartono, Jogiyanto. 2010. *Metodologi Penelitian Bisnis: Salah Kaprah dan Pengalaman-pengalaman*. Edisi Keenam Cetakan Ketiga. Yogyakarta: BPFPE.
- Healy, P. M., dan K.G. Palepu, K. G. 2001. "Information Asymmetry, Corporate Disclosure, and The Capital Markets: A Review of the Empirical Disclosure Literature". *Journal of Accounting and Economics*, Vol. 31, No. 1, h. 405-440
- Hung, M., dan K.R. Subramanyam. 2007. "Financial Statement Effects of Adopting International Accounting Standards: The Case of Germany". *Review of Accounting Studies*, Vol. 12, No. 4, h. 623-657

- International Accounting Standards Board (IASB). 2008. *Exposure Draft of An Improved Conceptual Framework for Financial Reporting*. IASB.
- Iatridis, G. 2010. "International Financial Reporting Standards and The Quality Of Financial Statement Information". *International Review of Financial Analysis*. Vol. 19, h. 193-204
- Ikatan Akuntan Indonesia (IAI). 2012. *Standar Akuntansi Keuangan*. Jakarta: Salemba Empat.
- Indrawati, Novita. 2015. "The Impact of Convergence with International Financial Reporting Standards (IFRS) on Accounting Quality in Indonesia". *Research Journal of Finance and Accounting*, Vol. 6, No. 4, h. 162-170
- Indriani, Rini dan Wahidatul Khoiriah. 2010. "Pengaruh Kualitas Pelaporan Keuangan Terhadap Asimetri Informasi". *Prosiding Simposium Nasional XIII Purwokerto*, Universitas Jenderal Sudirman www.sna13purwokerto.com, h. 1-22
- Jarva, H., dan A.M. Lantto. 2010. "The Information Content of IFRS versus Domestic Accounting Standards: Evidence from Finland". *The Finnish Journal of Business Economics*, Vol2, h. 141-177
- Jensen, M.C., dan W. Meckling. 1976. "Theory of The Firm: Managerial Behavior, Agency Cost, and Ownership Structure". *Journal of Financial Economics*, Vol. 3, No. 4, h. 305-360
- Kadri, Mohd. Halim, dan Zulkifli Mohamed. 2009. "Relationship between market value and book value of Malaysian firms under pre and post IFRS". *Electronic Copy Available at: <http://ssrn.com/abstract=1440771>*.
- Kieso, Donald E., Jerry J. Weygandt, dan Terry D. Warfield. 2014. *Intermediate Accounting: IFRS Edition*. Second Edition. New York: John Wiley & Sons
- Kothari, S., dan J. Zimmerman. 1995. "Price and Return Models". *Journal of Accounting and Economics*, No. 20, h. 155-192.
- Krismiaji, Y. Anni Aryani, dan Djoko Suhardjanto. 2013. "Pengaruh Adopsi International Financial Reporting Standard Terhadap Kualitas Informasi Akuntansi". *Jurnal Akuntansi dan Manajemen*, Vol. 24, No. 2, h. 63-71
- Leuz, C., dan R. E. Verrecchia. 2000. "The Economic Consequences of Increased Disclosure". *Journal of Accounting Research, Supplement*, Vol. 38, h. 91-124

- Leuz, Christian. 2003. "IAS Versus U.S. GAAP: Information Asimetry – Based Evidence from Germany's New Market". *Journal of Accounting Research*, Vol. 41, No. 3, h. 445-472
- Machfoedz, Mas'ud. 1994. "Financial Ratio Analysis and The Prediction of Earnings Changes in Indonesia". *Kelola*. No. 7/III/1994. h. 114-137
- Martani, Dwi, Silvy Veroniva NPS., Ratna Wardhani, Aria Faramita, dan Edward Tanujaya. 2012. *Akuntansi Keuangan Menengah: Berbasis PSAK*. Buku Satu. Jakarta: Salemba Empat.
- Novianto, Rian Aditya, dan Nur Cahyonowati. 2014. "Pengaruh Konvergensi IFRS terhadap Asimetri Informasi (Studi Kasus Pada Perusahaan Real Estate di Indonesia)". *Diponegoro Journal of Accounting*, Vol. 3, No. 2. h. 1-8
- Ohlson, J. 1995. "Earning, Book Values and Dividends In Security Valuation". *Comtemporary Accounting Research*, Spring. h. 661-688
- Puspaningtyas, Zarah. 2012. "Relevansi Nilai Informasi Akuntansi dan Manfaatnya Bagi Investor". *Jurnal Ekonomi dan Keuangan*, Vol 16 No 2: 164-183
- Qu, Wen., M. Fong, dan J. Oliver. 2012. "Does IFRS Convergence Improve Quality of Accounting Information?-Evidence From The Chinese Stock Market". *Corporate Ownership & Control*, Vol. 9, h. 187-196
- Scott, R.W. 2000. *Financial Accounting Theory* 4th edition., New Jersey: Prentice-Hall, Inc.
- Sekaran, Uma. 2010. *Research Methods for Business: A Skill Building Approach*. Fifth Edition.
- Sianipar, Glory Augusta E.M dan Marsono. 2013. "Analisis Komparasi Kualitas Informasi Akuntansi Sebelum dan Sesudah Pengadopsian Penuh IFRS di Indonesia". *Diponegoro Journal of Accounting*, Vol. 3, No. 2, hal 1-11
- Stoll, H.R. 1989. "Inferring The Components of the Bid-Ask Spread: Theory an Empirical Tests". *The Journal of Finance*, Vol. 44, No. 1, h. 115-134
- Tandelilin, Eduardus. 2010. *Portofolio dan Investasi: Teori dan Aplikasi*. Yogyakarta: Kanisius

Watts, R., dan J.L. Zimmerman. 1986. *Positive Accounting Theory*. Englewood Cliffs, New Jersey: Prentice-Hall, Inc.

Widyaningdyah, Agnes Utari. 2001. "Analisis Faktor-faktor Yang Berpengaruh Terhadap Earnings Management Pada Perusahaan Go Public di Indonesia". *Jurnal Akuntansi & Keuangan*, November, Vol. 3, No. 2, h. 89-101.

Wikipedia, "Indeks Kompas100", Wikipedia bahasa Indonesia ensiklopedia bebas, [http://id.wikipedia.org/wiki/Indeks Kompas100](http://id.wikipedia.org/wiki/Indeks_Kompas100), (diakses 25 Juli 2015)

Wulandari, Trisninik Ratih. 2014. "Perubahan *Value Relevance* dalam Informasi Akuntansi Setelah Adopsi IFRS: Bukti Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia". *Prosiding Simposium Nasional XVII Mataram Lombok*, Universitas Mataram, 24-27 September 2014, h. 1-23.