

## Daftar Pustaka

- Adhani, Yunita Sari dan Bambang Subroto. (2012). "Relevansi Nilai Informasi Akuntansi". *Skripsi Dipublikasikan*. Fakultas Ekonomi dan Bisnis Universitas Brawijaya.
- Adiatma dan Setiyono Miharjo. (2013). "Relevansi Nilai Laba dan Nilai Buku Ekuitas pada Masa Konvergensi IFRS di Indonesia". *Skripsi Tidak Dipublikasikan*. Fakultas Ekonomika dan Bisnis Universitas Gadjah Mada.
- Adina, P dan P, Ion. (2008). Aspect Regarding Corporate Mandatory and Voluntary Disclosure. *Annals Faculty of Economics Journal* 3 (1).
- Al-Akra, M., Ian A. Eddie, dan M. J. Ali. (2010). The Influence of The Introduction of Accounting Disclosure Regulation of Mandatory Disclosure Regulation on Mandatory Disclosure Compliance: Evidence from Jordan, *The British Review* (42).
- Alali, F.A. & Foote, P.S. (2012). The Value Relevance Of International Financial Reporting Standards: Empirical Evidence in an Emerging Market. *The International Journal of Accounting*, 47, 85-108.
- Amalia, Anissa. (2010). Analisis relevansi informasi laba, akuntansi, nilai buku ekuitas, dan arus kas dengan harga saham. *Tesis tidak dipublikasikan*. Jakarta: Universitas Budi Luhur.
- Anjasmoro, Mega. (2010). Adopsi International Financial Reporting Standart "Kebutuhan atau Paksaan" Studi Kasus pada PT Garuda Airline Indonesia. Skripsi Undip tidak dipublikasikan.
- Ashbaugh, H., and Pincus, M. 2001. "Domestic Accounting Standards, International Accounting Standards, and the Predictability of Earnings". *Journal of Accounting Research* Vol.39, Issue 3.
- Ball, R., Robin, A. & Wu, S. (2003). Incentives Versus Standards: Properties of Accounting Income in Four East Asian Countries. *Journal of Accounting & Economics* 36, 235-270.
- Baridwan, Zaki. (2000). *Intermediate Accounting*. Edisi Ketujuh. BPFE. Yogyakarta.
- Barth, M., W. R. Landsman, and M. Lang. (2008). "International Accounting Standards and Accounting Quality." *Journal of Accounting Research* 6, pp. 159-178.
- Bartov, E., S. R. Goldberg, and M. Kim. 2005. "Comparative Value Relevance Among German, U.S., and International Accounting Standards: A German Stock Market Perspective." *Journal of Accounting, Auditing & Finance*, 20(2), pp.95-119.
- Cahyati, A. D. (2011). Peluang Manajemen Laba Pasca Konvergensi IFRS : Sebuah Tinjauan Teoritis dan Empiris. *JRAK* , 2, 1-7.

- Cahyonowati, N., dan Ratmono D. (2012). "Adopsi IFRS dan Relevansi Nilai Informasi Akuntansi". *Jurnal Akuntansi dan Keuangan*, 14(2) ; 105-115.
- Callao, Susana Gaston dan Cristina Ferrer Garcia. (2010). IFRS adoption in Spain and the United Kingdom: Effects on Accounting Numbers and Relevance. *Elsevier, Vol. 26, No. 2*, 304-313
- Capkun, et.al. (2008). "Earnings Management and value Relevance During The Mandatory Transition From Local GAAPs to IFRS in Europe". Georgetown University, United States. *SSRN Working Paper*.
- Chariri, Anis dan Firman A. Nugroho. (2009). Retorika Dalam Pelaporan Corporate Social Responsibility: Analisis Semiotik atas Sustainability Reporting PT Aneka Tambang Tbk. Simposium Nasional Akuntansi XII. Palembang.
- Chariri, Anis dan Imam Gozali. (2005). Teori Akuntansi. Edisi Ketiga. Semarang: Universitas Diponegoro.
- Chen, C.J.P., dan Jaggi, B. (2000). Association between Independent Non-Executive Directors, Family Control and Financial Disclosures in Hongkong, *Journal of Accounting and Public Policy*.
- Choi, Frederick D.S., Carol Ann Frost, Garry K Meek. (1999). *International Accounting. 3th edition*. United States: Prentice Hall International.
- Clarkson, P., Hanna, J.D., Richardson, G.D., & Thompson, R. (2011). The Impact of IFRS Adoption on the Value Relevance of Book Value and Earnings. *Journal of Contemporary Accounting & Economics Volume 7, Issue 1*, Pages 1–17.
- Daske, H., Hail, L., Leuz, C. & Verdi, R. (2008). Mandatory IFRS Reporting Around The World: Early Evidence on The Economic Consequences. *Journal of Accounting Research*, 46, 1085-1142.
- Facrichah. (2009). "Analisis Hubungan Antara Karakteristik dan Kualitas Pengungkapan pada Laporan Keuangan Perusahaan Indonesia". *Jurnal Akuntansi dan Keuangan Vol.14 No-2*.
- Francis, J. & Schipper, K. (1999). Have Financial Statements Lost Their Relevance? *Journal of Accounting Research*, 37, 319–352.
- Gamayuni, Rindu. (2009). "Perkembangan Standar Akuntansi Keuangan Indonesia Menuju International Financial Reporting Standards". *Jurnal Ilmiah Berkala Enam Bulanan ISSN 1410 – 1831, Vol.14, No.2*.
- Ghozali, I. (2012). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 19*. Semarang: Badan Penerbit Universitas Diponegoro.
- Gujarati, D. (2003). *Basic Econometrics*. NY: McGraw Hill.

- Gumanti, T. A. (2009). Teori Sinyal dalam Manajemen Keuangan. *Manajemen Usahawan Indonesia*, Th. XXXVIII, 4.
- Hartono, J. (1998). *Teori Portofolio dan Analisis Investasi*. Edisi 2. Yogyakarta: BPFE-UGM.
- Hendriksen E.S. & Van Breda M.F., (2000). *Accounting Theory*, Shothen MethoD'st University alih bahas Herman Wibowo, Inter Askara, Batam
- Hendriksen, Eldon S. (1994). *Teori Akuntansi*. Edisi 4. Jakarta: Erlangga.
- Hendriksen, Eldon S. (2001). "*Teori Akuntansi*". Edisi Keempat, Jilid I, Jakarta: Erlangga
- Hetika. (2013). Relevansi Nilai Akuntansi. *Thesis* Undip tidak dipublikasikan.
- Hilal P.K., Fathul. (2009). Pengaruh Laba Akuntansi, Total Arus Kas, dan Net Profit Margin Terhadap Return Saham Perusahaan Asuransi Yang Terdapat Pada Bursa Efek Indonesia. *Skripsi*. Universitas Islam Indonesia. Yogyakarta.
- Hung, M. & Subramanyam, K.R. (2007). Financial Statement Effects of Adopting International Accounting Standards, The Case of Germany. *Review of Accounting Standards*, 12, 623-657.
- IAI. (2009). *Pernyataan Standar Akuntansi Keuangan*.
- IAI. (2009). *PSAK no 19 (revisi 2009)*.
- IAI. (2009). *PSAK No.1 (Revisi 2009)*. Jakarta: DSAK.
- Karampinis, N. & Hevas, D. (2011). Mandating IFRS in an Unfavorable Environment: The Greek Experience. *The International Journal of Accounting*, 46, 304-332.
- Kieso, D. E., Weygandt, J. J., & Warfield, T. D. (2011). *Intermediate accounting, volume 2*.
- Kieso, Donald E dan Weygant. (2007). "Akuntansi Intermediate." Jilid I, Edisi Keduabelas, Jakarta : Penerbit Erlangga.
- Kothari, S., Zimmerman, J. (1995). Price and Return Models, [Journal of Accounting and Economics 20, 155-192](#).
- Kusuma, H. (2006). Efek Informasi Asimetri Terhadap Kebijakan Diveden. *Jurnal Auditing dan Akuntansi Indonesia*, Vol. 10, No. 1.
- Kusumo, Bimo Yuro., Imam Subekti. (2014). "Relevansi Nilai Informasi Akuntansi, Sebelum Adopsi IFRS dan Setelah Adopsi IFRS pada Perusahaan yang Tercatat dalam Bursa Efek Indonesia".  
<http://jimfeb.ub.ac.id/index.php/jimfeb/article/view/938>.  
Diakses tanggal 12 November 2015.
- Kwon, G.-J. (2009). The value relevance of book values, earnings and cash flows: Evidence from Korea. *International Journal of Business and Management*, 28-42.
- Lawrence R, J Kercksmar. (1999). Accounting Information Utilization and Judgment Quality In a Stock Investment Task. *American Business Review*, vol. 17 no. 1, pg. 7.

- Leuz, C., Nanda, D., & Wysocki, P. (2003). Earnings Management and Investor Protection: An International Comparison. *Journal of Financial Economics*, 69(3), 505-527.
- Leuz, Christian. and Verrecchia, Robert, E. (2000). "The Economic Consequences of Increased Disclosure". *Journal of Accounting Research Supplement*.
- Lev, Baruch and Paul Zarowin. (1999). The Boundaries of Financial Reporting and How to Extend Them. *Journal of Accounting Research*, Vol. 37, No. 2, 353-385.
- Liu, J., & Liu, C. (2007). Value Relevance Of Accounting Information In Different Stock Market Segments: The Case of Chinese A-, Band H-shares. *Journal of International Accounting Research*, 6, 55–81.
- Martani, D. (2012). *Akuntansi Keuangan Menengah*. Jakarta: Salemba Empat.
- Mikova, T. (2014). Effect of IFRS adoption on reported earnings: Empirical study from Germany and Spain. *Ekonomická revue – Central Europe Review of Economic Issues*, vol. 17, no. 4, pp. 161-170.
- Mir, M.Z., & Rahaman, A.S. (2004). The adoption of international accounting standards in Bangladesh: An exploration of rationale and process. *Journal of Accounting, Auditing & Accountability*. 18(6), 816-841.
- Morais, Ana, I. and Curto Jose, D. (2008). "Accounting Quality and The Adoption of IASB
- Natawidnyana, (2008). "International Financing Reporting Standards : A Brief Description". <http://natawidnyana-wordpress.com/2008/10/28/InternationalFinancing-Reporting-Standards-ifrs-a-brief-description/>. Diakses tanggal 18 Oktober 2015.
- Ohlson, J. A. (1995). Earnings, book values, and dividends in equity valuation. *Contemporary Accounting Research* , 661-687.
- Petreski, Marjan. (2006). "The Impact of International Accounting Standard on Firms". [http://papers.ssm.com/sol3/papers.cdm?abstract\\_id=901301](http://papers.ssm.com/sol3/papers.cdm?abstract_id=901301). Diakses tanggal 15 November 2015.
- Purba, Marisi P. (2010). "IFRS:Konvergensi dan Kendala Aplikasinya di Indonesia".
- Ross, Stephen. A. (1977). The Determination of Financial Structure: The Incentive-Signalling Approach. *The Bell Journal of Economics*, Vol. 8, No.1, 23-40.
- Sadjiarto (1999). Akuntansi Internasional : Harmonisasi Versus Standardisasi. *Jurnal Akuntansi dan Keuangan*, 1 No. 2, 144-161.
- Sawidji, Widoatmojo. (1996). *Cara Sehat Investasi di Pasar Modal*. Jakarta : Jurnalindo Aksan Grafika.

- Sekaran, Uma. (2007). "Research Methods for Bussiness". Edisi 3 Buku 1, Salemba Empat, Jakarta.
- Shamki, D. (2013). The influence of economic factors on the value relevance of accounting information in Jordan. *International Journal of Business and Management* , 89-104.
- Sianipar, Glory Augusta. (2013). Analisis Komparasi Kualitas Informasi Akuntansi Sebelum dan Sesudah Pengadopsian Penuh IFRS di Indonesia. Skripsi. Fakultas Ekonomika dan Bisnis Universitas Diponegoro.
- Spence, Michael. (2002). Signalling in Retrospect and the Informational Structure of Markets. *The American Economic Review*, Vol. 92, No.3, pp. 434-459.
- Standards-Portuguese Evidence." *SSRN Working Paper*.
- Stolowy, Hervé & Jeanjean, Thomas. (2008). "Determinants of board members" financial expertise – Empirical evidence from France". *Les Cahiers de Recherche* 903, HEC Paris.
- Suadiye, Gulhan. 2012. "Value Relevance of Book Value & Earnings under the Local GAAP and IFRS : Evidence from Turkey <http://ccsenet.org/journal/index.php/ijef/article/viewFile/25768/15934>. Diakses tanggal 12 November 2015.
- Sudarmadji, Ardi Murdoko dan Lana Sularto.(2007). "Pengaruh Ukuran Perusahaan, Profitabilitas, leverage, dan Tipe Kepemilikan Perusahaan Terhadap Luas Voluntary Disclosure Laporan Keuangan Tahunan", *Proceeding PESAT, Volume 2*.
- Suhardjanto, D., dan Miranti, L. (2009). Praktik Penerapan Indonesian Environmental Reporting Index dan Kaitannya Dengan Karakteristik Perusahaan. *JAAI. Vol. 13. No. 1*: 63-67.
- Suwardjono. (2008). *Teori Akuntansi Perekayasaan Pelaporan Keuangan*. Yogyakarta: BPFE.
- Tsalavoutas, Ioannis., and Dionysia Dionysiou.(2014)."Value relevance of IFRS mandatory disclosure requirements", *Journal of Applied Accounting Research*, Vol. 15 Iss 1 pp. 22 – 42. United States of America: John Wiley & Sons, Inc.
- Wahyuni, Ersa Tri. (2014). Principle Based versus Rule Based. [online]. <http://etw-accountant.com/principle-based-versus-rule-based/>. Diakses tanggal 15 November 2015.
- Williams, Jan, R., Susan, F., Haila, Mark, S., Bettriel, Joseph, V., & Carcello, (2008): *Financial & Managerial Accounting. Mc Graw-Hill Irwin*- New York.
- Wirahardja, R.I., (2010). Adopsi IAS 41 dalam Rangkaian Konvergensi IFRS di Indonesia. *Ikatan Akuntansi Indonesia*. Yogyakarta : Graha Ilmu.

[www.idx.co.id](http://www.idx.co.id)

<https://junaidichaniago.wordpress.com/2010/05/14/tip-trik2/>

[www.kompas.com](http://www.kompas.com)

<http://www.sahamok.com/>  
<https://tonyteaching.wordpress.com/>