

## Daftar Pustaka

- Appiah, K.O., dkk. (2016). "Compliance with International Financial Reporting Standards: the Case of Listed Firms in Ghana". *Journal of Financial Reporting and Accounting*. Vol. 14 No. 1. 131-156.
- Bernouly, M. dan Wondabio, L. S. (2018). "Impact of Implementation of IFRS 15 on the Financial Statements of Telecommunication Company (Case Study of PT XYZ)". *Advances in Economics, Business and Management Research*. Vol. 89. 141-148.
- Boujelben, S. dan Kobbi-Fakhfakh, S. (2020). "Compliance with IFRS 15 mandatory disclosures: an exploratory study in telecom and construction sectors". *Journal of Financial Reporting and Accounting*. Vol. 18 No. 4. 707-728.
- Cooke, T. E. (1989). "Disclosure in the Corporate Annual Reports of Swedish Companies." *Accounting and Business Research*. Vol. 19 No. 74. 113-124.
- Dalkilic, A. F. (2014). "The Real Step in Convergence Project: A Paradigm Shift from Revenue Recognition to Revenue from Contracts with Customers". *International Journal of Contemporary Economics and Administrative Sciences*. Vol. 4 No. 3-4. 67-84.
- Devalle, A. dkk. (2017). "Impairment of Goodwill, IAS 36 and Determinants of Mandatory Disclosure in Italian Listed Companies". *African Journal of Business Management*. Vol. 11 No. 17. 456-463.
- Devi, S., dkk. (2020). "The Impact of COVID-19 Pandemic on Financial Performance of Firms on the Indonesia Stock Exchange". *Journal of Economics, Business, and Accountancy Ventura*. Vol. 23 No. 2. 226-242.
- Diamond, D. W. dan Verrecchia, R. E. (1991). "Disclosure, Liquidity, and the Cost of Capital". *The Journal of Finance*. Vol. 46 No. 4. 1325-1359.
- Ebeke, C., dkk. (2021). "Corporate Liquidity and Solvency in Europe during COVID-19: The Role of Policies". *IMF Working Paper*.
- ESMA. (2018). "Public Statement: European Common Enforcement Priorities for 2018 Annual Financial Reports". ESMA32-63-503. Diakses melalui: <https://www.esma.europa.eu/document/european-common-enforcement-priorities-2018-annual-financial-reports> pada 31 Mei 2021
- EY. (2019). "Applying IFRS: A Closer Look at IFRS 15, the Revenue Recognition Standard". Diakses melalui: [https://assets.ey.com/content/dam/ey-sites/ey-com/en\\_gl/topics/ifrs/ey-applying-revenue-september-2019.pdf](https://assets.ey.com/content/dam/ey-sites/ey-com/en_gl/topics/ifrs/ey-applying-revenue-september-2019.pdf) pada 31 Mei 2021

- FASB. (2008). Statement of Financial Accounting Concepts No. 6. Diakses melalui:  
[https://www.fasb.org/jsp/FASB/Document\\_C/DocumentPage?cid=1218220132831&acceptedDisclaimer=true](https://www.fasb.org/jsp/FASB/Document_C/DocumentPage?cid=1218220132831&acceptedDisclaimer=true) pada 31 Mei 2021
- FASB. (2014). “What You Need to Know about Revenue Recognition”. Diakses melalui:  
<https://www.fasb.org/jsp/FASB/Page/SectionPage&cid=1176163728398> pada 31 Mei 2021
- Fitriasuri, dkk. (2018). “The Impact of Firm Characteristics on Mandatory Disclosure of Companies Listed on the Indonesia Stock Exchange”. *Proceedings of the 4th Sriwijaya Economics, Accounting, and Business Conference (SEABC 2018)*. 500-509.
- George, D. dan Mallery, P. (2003). *SPSS for Windows step by step: A simple guide and reference* 11.0 update (4th ed.). Boston: Allyn and Bacon. 231.
- Gujarati, D. (2003). *Basic Econometrics*. 4th Ed. New York: McGraw-Hill.
- Haggenmüller, S. (2019). “Revenue Recognition under IFRS 15: A Critical Evaluation of Predefined Purposes and Implications for Improvement”. Disertasi. University of Gloucestershire. Diakses melalui:  
<http://eprints.glos.ac.uk/7132/> pada 31 Mei 2021
- Hodgdon, C., dkk. (2008). “Compliance with IFRS disclosure requirements and individual analysts’ forecast errors”. *Journal of International Accounting, Auditing and Taxation*. Vol. 17. 1–13.
- IAI. (2015). Pernyataan Standar Akuntansi Keuangan (PSAK) 23: Pendapatan. Jakarta: Dewan Standar Akuntansi Keuangan Ikatan Akuntan Indonesia.
- IAI. (2017). “Pengesahan PSAK 71, PSAK 72, dan Amandemen PSAK 62”. Diakses melalui: <http://iaiglobal.or.id/v03/berita-kegiatan/detailberita-1011-pengesahan-psak-71-psak-72-dan-amendemen-psak-62> pada 31 Mei 2021
- IAI. (2017). “PSAK 72 Pendapatan dari Kontrak dengan Pelanggan”. Diakses melalui: <http://www.iaiglobal.or.id/v03/standar-akuntansi-keuangan/pernyataan-sak-83-psak-72-pendapatan-dari-kontrak-dengan-pelanggan> pada 31 Mei 2021
- IAI. (2018). Standar Akuntansi Keuangan (SAK) Efektif per 1 Januari 2018 & 2019. Jakarta: Dewan Standar Akuntansi Keuangan Ikatan Akuntan Indonesia.
- IAI. (2019). Draf Eksposur Kerangka Konseptual Pelaporan Keuangan. Jakarta: Dewan Standar Akuntansi Keuangan Ikatan Akuntan Indonesia.

IDX. (2020). “Tutup Tahun 2020 dengan Optimisme Pasar Modal Indonesia Lebih Baik”. Press release, 30 Desember 2020. Diakses melalui:

<https://www.idx.co.id/berita/press-release-detail/?emitenCode=1444> pada 31 Mei 2021

Istiningrum, A. A. (2018). “The Determinants and Impact of Mandatory Disclosure in Indonesian Manufacturing Companies”. *Journal of Economics, Business, and Accountancy Ventura*. Vol. 21 No. 1. 25-39.

Jensen, M.C. dan Meckling, W.H. (1976). “Theory of the firm: Managerial behavior, agency costs and ownership structure”. *Journal of Financial Economics*. Vol. 3. 305–360.

Kadlecová, J. (2018). “Everything You Wanted to Know about IFRS 15 but Were (Not) Afraid to Ask”. *Deloitte dReport*. Diakses melalui:

<https://www.dreport.cz/en/blog/everything-you-wanted-to-know-about-ifrs-15-but-were-not-afraid-to-ask/> pada 31 Mei 2021

KPMG. (2019). “IFRS 15 and 16: Disclosing the Change”. *KPMG’s 2018 Annual Report Market Watch*. Diakses melalui:

<https://assets.kpmg/content/dam/kpmg/nl/pdf/2019/advisory/ifrs-15-16-disclosing-the-change.pdf> pada 18 Juli 2021

KPMG. (2020). “Are Revenue Estimates Up to Date”. Diakses melalui:

<https://home.kpmg/xx/en/home/insights/2020/03/covid-19-revenue-cycle-07a.html> pada 18 Juli 2021

Lam, N. dan Lau, P. (2014). *Akuntansi Keuangan*. Edisi 2-Buku 1. Jakarta: Salemba Empat.

Lemus, E. (2014). “The Leading Financial Changed of Revenue Recognition by Business Enterprises under FASB vs. IASB”. *Global Journal of Management and Business*. Vol. 14 No. 4. 1-9

Martani, D. dkk. (2016). *Akuntansi Keuangan Menengah Berbasis PSAK*, Buku 2. Jakarta: Salemba Empat.

McConnell, P. (2014). “Revenue Recognition: Finally, a Standard Approach for All”. *Investor Perspectives*. Diakses melalui:

<https://www.ifrs.org/content/dam/ifrs/resources-for/investors/investor-perspectives/investor-perspective-jun-2014-1.pdf> pada 31 Mei 2021

Messier, W. F., dkk. (2006). *Auditing & Assurance Services: A Systematic Approach*. Boston: McGraw-Hill Irwin.

Misirlioglu, I. U., dkk. (2021). "Drivers of Mandatory Disclosure in GCC region firms". *Accounting Research Journal*.

Pujiono, C. dan Imelda, E. (2020). "Pengaruh Karakteristik Perusahaan terhadap Tingkat Kepatuhan Penyajian Laporan Keuangan sesuai PSAK 1". *Jurnal Multiparadigma Akuntansi Tarumanagara*. Vol 2. 763-772.

PwC. (2015). "New IFRS 15: How Will the New IFRS 15 Standard Affect Your Company?". Diakses melalui:  
<https://www.pwc.com/sk/en/publikacie/assets/ifrs15-leaflet-final.pdf> pada 31 Mei 2021

PwC. (2015). "A Marketplace without boundaries? Responding to Disruption". Diakses melalui: <https://www.pwc.com/gx/en/ceo-survey/2015/assets/pwc-18th-annual-global-ceo-survey-jan-2015.pdf> pada 31 Mei 2021

PwC. (tt). "IFRS 15: Revenue from Contracts with Customers". Diakses melalui:  
<https://www.pwc.com/vn/en/services/assurance/ifrs/ifrs-15.html> pada 18 Juli 2021

Ross, S.A. (1977) "The Determination of Financial Structure: the Incentive-Signaling Approach". *The Bell Journal of Economics*. 8. 23-40.

Sekaran, U. dan Bougie, R. (2016). *Research Methods for Business: A Skill Building Approach*, 7th Ed. New Jersey: Wiley.

Serly, V. (2017). "Pengaruh Tata Kelola Perusahaan dan Struktur Kepemilikan terhadap Jumlah Pengungkapan PSAK Berbasis IFRS". *Economac*. Vol. 1 No. 1. 84-104.

Shabirah, H. (2020). "Pengaruh Penerapan PSAK 72 terhadap Nilai Perusahaan (Studi Empiris pada Perusahaan Indeks LQ-45 Tahun 2018)". *Jurnal Ilmiah Mahasiswa FEB*. Vol. 8. No. 2.

Singh, M. dan Peters, S. (2016). "Data and Technology: Transforming the Financial Information Landscape". CFA Institute. Diakses melalui:  
<https://www.cfainstitute.org/-/media/documents/article/position-paper/data-technology-transforming-financial-information-landscape.ashx> pada 31 Mei 2021

Singh, M. dan Peters, S. (2013). "Financial Reporting Disclosures". CFA Institute. Diakses melalui: <https://www.cfainstitute.org/-/media/documents/article/position-paper/financial-reporting-disclosures-investor-perspectives-on-transparency-trust-volume.ashx> pada 31 Mei 2021

- Sufian, M. A. (2018). "Mandatory Disclosure Compliance by Listed Companies in Bangladesh". *Journal of Business Studies, PUST*. Vol. 1 No. 1. 1-19.
- Suwardjono. (2014). Teori Akuntansi: Perekayasaan Pelaporan Keuangan Edisi Ketiga. Yogyakarta: BPFE.
- Tawiah, V. dan Boolaky, P. (2019). "Determinants of IFRS Compliance in Africa: Analysis of Stakeholder Attributes". *International Journal of Accounting & Information Management*. Vol. 27 No. 4. 573-599.
- Tsalavoutas, I., dkk. (2020). "Compliance with IFRS mandatory disclosure requirements: A structured literature review". *Journal of International Accounting, Auditing and Taxation*. Vol. 45. 482–508.
- Veronica, dkk. (2019). "Analisis Dampak Penerapan Pengakuan Pendapatan Berdasarkan PSAK 72 terhadap Kinerja Keuangan Perusahaan Real Estat di Indonesia yang Terdaftar di Bursa Efek Indonesia Tahun 2018". *Prosiding Industrial Research Workshop and National Seminar*. Vol. 10. No. 1. 965-973.
- Watts R. L. dan Zimmerman J. L., (1986). *Positive Accounting Theory*, Englewood Cliffs, N. J.: Prentice Hall.
- Wisniantiasri, S. N. (2018). "Pengaruh PSAK 72: Pendapatan dari Kontrak dengan Pelanggan terhadap Shareholder Value". *Widyakala*. Vol. 5 No. 1. 60-65.
- Wolk, dkk. (2001). "Signaling, Agency Theory, Accounting Policy Choice". *Accounting and Business Research*. Vol. 18. No 69. 47-56.