



DAFTAR PUSTAKA

- Aboody, D., M., E. Barth, dan R. Kasznik. 1999. Revaluations of fixed assets and future firm performance: Evidence from the UK. *Journal of Accounting and Economics* 26 (1999) 149–178.
- Al Mutawaa, A. dan A. M. Hewaidy. 2010. Disclosure Level And Compliance With IFRSs: An Empirical Investigation of Kuwaiti Companies. *International Business & Economics Research Journal* - May 2010 Volume 9, Number 5.
- Ayres, D. R. 2016. Fair Value Disclosures of Level Three Assets and Credit Ratings. *J. Account. Public Policy* 35 (2016) 635–653. <http://dx.doi.org/10.1016/J.Jaccpubpol.2016.08.002>
- Badia, M., D., M., F. Penalva, F., dan S. Ryan. 2017. Conditionally conservative fair value measurements. *Journal of Accounting and Economics*, 63(1), 75–98. <https://doi.org/10.1016/j.jacceco.2016.10.006>
- Bandyopadhyay, S. P., C. Chen, dan M. Wolfe. 2017. The predictive ability of investment property fair value adjustments under IFRS and the role of accounting conservatism. *Advances in Accounting*, 38, 1–14. <https://doi.org/10.1016/j.adiac.2017.05.002>
- Barth, M. E. 1994. Fair Value Accounting: Evidence from Investment Securities and the Market Valuation of Banks. *The Accounting Review*, 69(1), 1–25.
- Barth, M. E., W. R. Landsman, M. Lang, dan C. Williams. 2012. Are IFRS-based and US GAAP-based accounting amounts comparable? *Journal of Accounting and Economics*, 54(1), 68–93. <https://doi.org/10.1016/j.jacceco.2012.03.001>
- Biddle, G. C. dan J-H Choi. 2006. Is Comprehensive Income Useful? *Journal of Contemporary Accounting & Economics*, 2(1), 1–32. [https://doi.org/10.1016/S1815-5669\(10\)70015-1](https://doi.org/10.1016/S1815-5669(10)70015-1)
- Botosan, C. A. 1997. Disclosure Level and the Cost of Equity Capital. *The Accounting Review* vol. 72, No. 3 July 1997 Pp. 323-349.
- Chen, Q, J. Francis, dan W. Jiang. 2005. Investor learning about analyst predictive Ability. *Journal of Accounting and Economics* 39 (2005) 3–24 <http://doi:10.1016/j.jacceco.2004.01.002>
- Cheung, Y-L, P. Jiang, dan W. Tan. 2010. A transparency Disclosure Index measuring disclosures: Chinese listed companies. *J. Account. Public Policy* 29 (2010) 259–280 . doi:10.1016/j.jaccpubpol.2010.02.001
- Cooper, D. R. dan P. S. Schindler. 2014. *Business Research Methods Twelfth Edition*. McGraw Hill Education Asia.
- Devalle, A., F. Rizzato, dan D. Busso. 2016. Disclosure Indexes and Compliance with Mandatory Disclosure—The Case of Intangible Assets in The Italian Market. *Advances In Accounting, Incorporating Advances In International Accounting* 35 (2016) 8–25. <http://dx.doi.org/10.1016/j.adiac.2016.04.003>
- Dhaliwal, D., K. R. Subramanyam, dan R. Trezevant. 1999. Is comprehensive income superior to net income as a measure of firm performance? *Journal of Accounting and Economics*, 26(1–3), 43–67.



- [https://doi.org/10.1016/S0165-4101\(98\)00033-0](https://doi.org/10.1016/S0165-4101(98)00033-0)
- Dichev, I. D. dan V. W. Tang. 2009. Earnings volatility and earnings predictability. *Journal of Accounting and Economics* 47 (2009) 160–181
<https://doi.org/10.1016/j.jacceco.2008.09.005>
- Doukakis, L. C. 2010. The persistence of earnings and earnings components after the adoption of IFRS. *Managerial Finance*, Vol. 36 Issue: 11, pp.969-980,
<https://doi.org/10.1108/03074351011081286>
- Dye, R. A. dan S. S. Sridhar. 2008. A positive theory of flexibility in accounting standards. *Journal of Accounting and Economics*, 46(2–3), 312–333.
<https://doi.org/10.1016/j.jacceco.2008.09.002>
- Eccher, E. A., K. Ramesh, dan S. R. Thiagarajan. 1996. Fair Value Disclosures by Bank Holding Companies. *Journal of Accounting and Economics* 22 (1996) 79–117. Pii S0 1 65-4 1 01 (96)00438-7.
- Ehalaiye, D., M. Tippet, dan T. v. Zijl. 2017. The predictive value of bank fair values. *Pacific-Basin Finance Journal*, 41, 111–127.
<https://doi.org/10.1016/j.pacfin.2016.10.008>.
- Elbannan, M. A. dan M. A. Elbannan. 2015. Information content of SFAS 157 fair value reporting. *Journal of International Accounting, Auditing and Taxation*, 25, 31–45. <https://doi.org/10.1016/j.intaccaudtax.2015.10.001>
- Evans, M., L. Hodder, dan P. Hopkins. 2010. Do Fair Values Predict Future Financial Performance?. Working Papers of Kelley School of Business Indiana University
- Fargher, N., dan J. Z. Zhang. 2014. Changes in the measurement of fair value: Implications for accounting earnings. *Accounting Forum*, 38(3), 184–199.
<https://doi.org/10.1016/j.accfor.2014.06.002>
- Farshadfar, S., C. Ng, dan M. Brimble. 2008. The relative ability of earnings and cash flow data in forecasting future cash flows: Some Australian evidence. *Pacific Accounting Review*, Vol. 20 Issue: 3, pp.254-268.
<https://doi.org/10.1108/01140580810920236>
- Fitriany, S. Utama, A. Farahmita, dan V. Anggraita. 2017. Economic Consequences of IFRS Adoptions Around the Asean Countries. *International Journal of Economics and Management* 11 (S2) : 529 – 551 (2017).
- Georgiou, O. dan L. Jack. 2011. In pursuit of legitimacy: A history behind fair value accounting. *The British Accounting Review*, 43(4), 311–323.
<https://doi.org/10.1016/j.bar.2011.08.001>
- Gordon, E. A., J. Bischof, H. Daske, P. Munter, C. Saka, K. J. Smith, dan E. R. Venter. 2015. The IASB's Discussion Paper on the Conceptual Framework for Financial Reporting: A Commentary and Research Review. *Journal of International Financial Management & Accounting*, 26(1), 72–110.
<https://doi.org/10.1111/jifm.12024>
- Gujarati, D. N., dan D. C. Porter. 2004. *Basic Econometrics*. New York: McGraw-Hill.
- Hirst, D. E., P. E. Hopkins, dan J. M. Wahlen. 2004. Fair Values, Income Measurement, and Bank Analysts' Risk and Valuation Judgments. *The*



- Accounting Review*, 79(2), 453–472.
- Hodder, L. D., P. E. Hopkins, dan J. M. Wahlen. 2006. Risk-Relevance of Fair-Value Income Measures for Commercial Banks. *The Accounting Review*, 81(2), 337–375.
- Houqe, M. N., R. M. Monem, M. Tareq, dan T. v. Zijl. 2016. Secrecy and the impact of mandatory IFRS adoption on earnings quality in Europe. *Pacific-Basin Finance Journal* 40 (2016) 476–490
<http://dx.doi.org/10.1016/j.pacfin.2016.08.002>
- Hussainey, Khaled. 2009. The impact of audit quality on earnings predictability. *Managerial Auditing Journal*, Vol. 24 Issue: 4, pp.340-351,
<https://doi.org/10.1108/02686900910948189>
- International Accounting Standards Board. 2007. International Accounting Standard (IAS) 1: Presentation of Financial Statements.
- International Accounting Standards Board. 2011. International Accounting Standard (IAS) 1: Presentation of Financial Statements.
- International Accounting Standards Board. 2013. International Accounting Standard (IAS) 16: Property, Plant, and Equipment.
- International Accounting Standards Board. 2011. International Accounting Standard (IAS) 19: Employee Benefit.
- International Accounting Standards Board. 2008. International Accounting Standard (IAS) 21: The Effects of Changes in Foreign Exchange Rate.
- International Accounting Standards Boards. 2014. International Financial Reporting Standard (IFRS) 9: Financial Instrument.
- International Accounting Standards Board. 2013. International Financial Reporting Standard (IFRS) 13: Fair Value Measurement.
- International Accounting Standards Board. 2011. International Financial Reporting Standard (IFRS) 7: Financial Instrument: Disclosure.
- International Accounting Standards Board. 2018. Conceptual Framework for Financial Reporting 2018.
- Ismail, W. A. W., K. A. Kamarudin, T. v. Zijl, dan K. Dunstan. 2013. Earnings quality and the adoption of IFRS-based accounting standards: Evidence from an emerging market. *Asian Review of Accounting*, Vol. 21 Issue: 1, pp.53-73, <https://doi.org/10.1108/13217341311316940>.
- Jones, D. A., dan K. J. Smith 2011. Comparing the Value Relevance, Predictive Value, and Persistence of Other Comprehensive Income and Special Items. *The Accounting Review*, 86(6), 2047–2073. <https://doi.org/10.2308/accr-10133>
- Kanagaretnam, K., R. Mathieu, dan M. Shehata. 2009. Usefulness of comprehensive income reporting in Canada. *Journal of Accounting and Public Policy*, 28(4), 349–365.
<https://doi.org/10.1016/j.jaccpubpol.2009.06.004>
- Khan, S. dan M. E. Bradbury. 2014. Volatility and risk relevance of comprehensive income. *Journal of Contemporary Accounting & Economics*, 10 (1), 76–85. <https://doi.org/10.1016/j.jcae.2014.01.001>
- Kieso, D. E., J. J. Weygandt, dan T. D. Warfield. 2018. Intermediate Accounting Second Edition. John Wiley & Sons, Inc.



- Koonce, L., K. K. Nelson, dan C. M. Shakespeare. 2011. Judging the Relevance of Fair Value for Financial Instruments. *The Accounting Review*, 86(6), 2075–2098.
- Laux, C. dan C. Leuz. 2010. Did Fair-Value Accounting Contribute to the Financial Crisis? *The Journal of Economic Perspectives*, 24(1), 93–118.
- Lee, C., dan M. S. Park. 2013. Subjectivity in fair-value estimates, audit quality, and informativeness of other comprehensive income. *Advances in Accounting*, 29(2), 218–231. <https://doi.org/10.1016/j.adiac.2013.05.003>
- Liao, L., H. Kang, R. D. Morris, dan Q. Tang. 2013. Information asymmetry of fair value accounting during the financial crisis. *Journal of Contemporary Accounting & Economics*, 9(2), 221–236. <https://doi.org/10.1016/j.jcae.2013.10.001>
- Lind, D. A., W. G. Marchal, dan S. A. Wathen. 2012. *Statistical Techniques in Business and Economics*. The McGraw-Hill Companies, Inc.
- Lin, Y.-H., S. Lin, J. M Fornaro, dan H.-W. S. Huang. 2017. Fair value measurement and accounting restatements. *Advances in Accounting*, 38, 30–45. <https://doi.org/10.1016/j.adiac.2017.07.003>
- Malaquias, R. F. dan A. Zambra. 2018. Disclosure of Financial Instruments: Practices and Challenges of Latin American Firms From The Mining Industry. *Research in International Business and Finance* 45 (2018) 158–167. <http://dx.doi.org/10.1016/J.Ribaf.2017.07.144>.
- Marton, J. dan E. Runesson. 2016. The predictive ability of loan loss provisions in banks - Effects of accounting standards, enforcement and incentives. *The British Accounting Review* 49 (2017) 162e180. <http://dx.doi.org/10.1016/j.bar.2016.09.003>.
- McDonough, R. P. dan C. M. Shakespeare. 2015. Fair value measurement capabilities, disclosure, and the perceived reliability of fair value estimates: A discussion of Bhat and Ryan (2015). *Accounting, Organizations and Society*, 46, 96–99. Xiaohui Qub, □, Guohua Zhang <https://doi.org/10.1016/j.aos.2015.05.003>.
- Meyer, J. W. dan B. Rowan. 1977. Institutionalized Organizations: Formal Structure as Myth and Ceremony. *American Journal of Sociology*, Vol. 83, No. 2 (Sep., 1977), pp. 340-363
- Michelon, G., S. Bozzolan, dan S. Beretta. 2015. Board monitoring and internal control system disclosure in different regulatory environments. *Journal of Applied Accounting Research* Vol. 16 Iss 1 pp. 138-164. <http://dx.doi.org/10.1108/JAAR-032-12-0018>.
- Persakis, A. dan G. E. Iatridis. 2017. The joint effect of investor protection, IFRS and earnings quality on cost of capital: An international study. *J. Int. Financ. Markets Inst. Money* 46 (2017) 1–29. <http://dx.doi.org/10.1016/j.intfin.2016.10.001>.
- Rankin, M., P. Stanton, S. McGowan, K. Ferlauto, dan M. Tilling. 2012. *Contemporary Issues in Accounting 1st Edition*. John Wiley and Sons.
- Roggi, O. dan A. Giannozzi. 2015. Fair Value Disclosure, Liquidity Risk and Stock Returns. *Journal Of Banking & Finance* 58 (2015) 327–342. <Http://dx.doi.org/10.1016/J.Jbankfin.2015.04.011>



- Sekaran, U. dan R. Bougie. 2013. *Research Methods for Business 6th Edition*. United Kingdom. John Wiley dan Sons Ltd.
- Shi, L., P. Wang, dan N. Zhou. 2017. Enhanced disclosure of other comprehensive income and increased usefulness of net income: The implications of Accounting Standards Update 2011–05. *Research in Accounting Regulation*, 29(2), 139–144. <https://doi.org/10.1016/j.racreg.2017.09.005>
- Suwardjono. 2008. *Teori Akuntansi Perencanaan Pelaporan Keuangan Edisi Ketiga*. BPFY Yogyakarta
- Taylor, G., G. Tower, M. V. D. Zahn, dan J. Neilson. 2008. Corporate governance determinants on Australian resource companies' financial instrument disclosure practices. *Asian Review of Accounting*, Vol. 16 Issue: 1, pp.56-73, <https://doi.org/10.1108/13217340810872472>
- Tsalavoutas, I. 2011. Transition To IFRS and Compliance with Mandatory Disclosure Requirements: What Is The Signal?. *Advances In Accounting, Incorporating Advances In International Accounting* 27 (2011) 390–405. doi:10.1016/j.adiac.2011.08.006
- Veltri, S., dan O. Ferraro. 2018. Does other comprehensive income matter in credit-oriented systems? Analyzing the Italian context. *Journal of International Accounting, Auditing and Taxation*, 30, 18–31. <https://doi.org/10.1016/j.intaccaudtax.2017.12.006>
- Webinger, M., M. Comer, dan R. Bloom. 2016. The Effect of Additional Guidance on Fair Value Measurement and Disclosure in Illiquid or Inactive Markets. *Research In Accounting Regulation* 25 (2013) 220–229. <http://dx.doi.org/10.1016/J.Racreg.2013.08.009>
- Zucker, L. G. 1987. Institutional Theories of Organization. *Annual Review of Sociology*, Vol. 13 (1987), pp. 443-464
- IFRS. 2018. <https://www.ifrs.org/use-around-the-world/use-of-ifrs-standards-by-jurisdiction/> diakses pada tanggal 8 Oktober 2018 pukul 20.00 WIB.
- IFRS. 2019. <https://www.iasplus.com/en/standards/ifrs/ifrs13> diakses pada tanggal 27 Februari 2019 pada pukul 13.18 WIB.