

Daftar Pustaka

- American Institute of Certified Public Accountants. (2011). *International Financial Reporting Standards (IFRS): An AICPA Backgrounder*. American Institute of Certified Public Accountants.
- Ball, Ray. 2005. International Financial Reporting Standards (IFRS): Pros and Cons for Investors. *Accounting and Business Research*, SSRN.
- Barth, Mary E., Wayne R. Landsman, Mark H. Lang. 2008. International Accounting Standards and Accounting Quality. *Journal of Accounting Research Vol.46 No.3*.
- Barth, M., Y.Konchitchki & W.R. Landsman. (2013). Cost of Capital and Earnings Transparency. *Journal of Accounting and Economics*, Vol.55 (2): 206-224.
- BDO International. 2014. *IFRS at a Glance: As at 1 July 2014*. Brussels: BDO IFR Advisory Limited.
- Bell, Leonie, L.C. Silva, & A. Preimanis. (2006). *The Cost Of Capital: An International Comparison*. London : The City of London.
- Biddle, Gary C., M.L.Z. Ma, & F. Wu. 2012. Conditional Conservatism and the Cost of Equity Capital: Informational, Fundamental, and Behavioral Effects. *University of Western Australia Accounting and Finance Research Forum*.
- Botosan, Christine A. (2006). Disclosure and the Cost of Capital: What Do We Know?. *Accounting and Business Research, International Accounting Policy Forum*.
- Brealey, Richard A., S. Myer, & A. Marcus. (2007). *Fundamentals Of Corporate Finance 5th Edition*. New York: McGraw-Hill.
- Brigham, Eugene F., & J.F. Houston. (1998). *Fundamentals of Financial Management 8th Edition*. Fort Worth: The Dryden Press.
- Bryman, Alan, & Emma Bell. (2011). *Business Research Methods 3rd edition*. New York: Oxford University Press.
- Chen, F., B. Jorgensen, & Y.K. Yoo. (2004). Implied Cost of Equity Capital in Earnings-based Valuation: International Evidence. *Accounting and Business Research*, Vol.34 No.4: 323-344.

- Damodaran, Aswath. (2012). *Investment Valuation: Tools and Techniques for Determining the Value of Any Asset 3rd Edition*. New Jersey: John Wiley & Sons, Inc.
- Daske, Holger, L. Hail, C. Leuz, & R. Verdi. 2013. Adopting a Label: Heterogeneity in the Economic Consequences around IAS/IFRS Adoptions. *Journal of Accounting Research*.
- Deloitte. 2013. *IFRS and Indonesian GAAP*. Jakarta: Osman Bing Satrio & Eny.
- Easton, Peter D. 2004. PE Ratios, PEG Ratios, and Estimating the Implied Expected Rate of Return on Equity Capital. *The Accounting Review*, Vol. 79 No.1.
- Fachrudin., Khaira Amalia. 2011. Analisis Pengaruh Struktur Modal, Ukuran Perusahaan, dan *Agency Cost* Terhadap Kinerja Perusahaan. *Jurnal Akuntansi dan Keuangan*, Vol.13 No.1: 37-46.
- Gamayuni, Rindu R. (2009). Perkembangan Standar Akuntansi Keuangan Indonesia Menuju Internasional Financial Reporting Standards. *Jurnal Akuntansi dan Keuangan*, Vol. 14 No. 2: 154-198.
- Gujarati, Damodaran N. (2003). *Basic Econometrics 4th Edition*. New York: McGraw-Hill.
- Herawati, Nyoman Trisna. (2011). Konvergensi *International Financial Reporting Standards* (IFRS) dan Implikasinya Terhadap Pembelajaran Akuntansi Pengantar di Perguruan Tinggi. *Jurnal Ilmiah Akuntansi dan Humanika*, Vol.1 No.1.
- Ikatan Akuntan Indonesia. (2008). *Konvergensi Standar Akuntansi Keuangan (SAK) Indonesia ke International Financial Reporting Standards (IFRS)*. Ikatan Akuntan Indonesia. www.iaiglobal.or.id/(diakses 6 Oktober 2014).
- Ikatan Akuntan Indonesia. (2009). *Dampak Konvergensi International Financial Reporting Standards Terhadap Bisnis*. Ikatan Akuntan Indonesia. www.iaiglobal.or.id/(diakses 5 Oktober 2014).
- International Federation of Accountants. (2012). *Statements of Membership Obligations (SMOs) 1-7 (Revised)*. International Federation of Accountants. <http://www.ifac.org/publications-resources/>(diakses 17 Agustus 2014).
- Joni, & Lina. (2010). Faktor-Faktor yang Mempengaruhi Struktur Modal. *Jurnal Bisnis dan Akuntansi*, Vol.12, No.2.
- Kieso, Donald E., Jerry J.Weygandt., & Terry D.Warfield. (2011). *Intermediate Accounting Volume 1: IFRS Edition*. New Jersey: John Wiley & Sons.

- Kim, Jeong-Bon., & H. Shi. (2007). International Financial Reporting Standards, Institutional Infrastructures and Costs of Equity Capital around the World. *University of Hong Kong*.
- Kusumo, Yuro Bimo, & Imam Subekti. 2013. Relevansi Nilai Informasi Akuntansi, Sebelum Adopsi IFRS dan Setelah Adopsi IFRS Pada Perusahaan yang Tercatat dalam Bursa Efek Indonesia. *Jurnal Ilmiah Mahasiswa Fakultas Ekonomi dan Bisnis Universitas Brawijaya*, Vol. 2 No.1.
- Land, J., & M.H Lang. (2002). Empirical Evidence on the Evolution of International Earnings. *The Accounting Review*, Vol.77.
- Lee, ChengF.(1990). *Corporate Finance: Theory, and Applications*. San Diego: Harcourt Brace Jovanovich.
- Lee, Edward., M.Walker, & H. Christensen. (2008). Mandating IFRS: its Impact on The Cost of Equity Capital in Europe. *The Association of Chartered Certified Accountants Research Report No.105*. London: CAET.
- Liem, Jemmi H., Werner R.Murhadi., & Bertha S.Sutejo. (2013). Faktor-faktor yang Mempengaruhi Struktur Pada Industri *Consumer Goods* yang Terdaftar di BEI Periode 2007-2011. *Calyptra: Jurnal Ilmiah Mahasiswa Universitas Surabaya*, Vol.2 No.1.
- Muchlis, Saiful. (2011). Harmonisasi Standar Akuntansi Internasional dan Dampak Penerapan dari Adopsi Penuh IFRS Terhadap PSAK. *Assets*, Vol.1 No.2.
- Murwaningsari, ETTY. (2012). Faktor-Faktor yang Mempengaruhi Cost of Capital (Pendekatan: *Structural Equation Model*). *Majalah Ekonomi Tahun XXII*, No.2.
- Nuswandari, Cahyani. (2013). Determinan Struktur Modal Dalam Perspektif Pecking Order Theory dan Agency Theory. *Jurnal Dinamika Akuntansi, Keuangan dan Perbankan*, Vol.2 No.1: 92-102.
- Ohlson, James A. (2005). On Accounting-Based Valuation Formulae. *Review of Accounting Studies* vol.10: 323-347.
- Poon, Wing W. 2012. Incorporating IFRS Into The U.S Financial Reporting System. *Journal of Business and Economics Research* Vol.10 No.5.
- Park, Hun Myoung. (2011). *Practical Guides To Panel Data Modeling: A Step by Step Analysis Using Stata*. Niigata: International University of Japan.

- Reyna, Oscar T. (2007). Panel Data Analysis Fixed and Random Effects using Stata (v.4.2). *Princeton University*. <http://dss.princeton.edu/training/> (diakses 20 Desember 2014).
- Rohaeni, D., & T.Aryati. (2012). Pengaruh Konvergensi IFRS Terhadap *Income Smoothing* Dengan Kualitas Audit Sebagai Variabel Moderasi. *Jurnal Simposium Nasional Akuntansi XV SIPE-22*.
- Ross, Stephen A., R.W. Westerfield, B.D. Jordan, J. Lim, & T. Ruth. 2012. *Fundamentals of Corporate Finance: Asia Global Edition*. New York: McGraw-Hill.
- Sadjarto, Arja. (1999). Akuntansi Internasional: Harmonisasi versus Standardisasi. *Jurnal Akuntansi dan Keuangan*, Vol.1 No.2: 144-161.
- Satuan Audit Internal Universitas Gadjah Mada. 2011. Perkembangan Konvergensi International Financial Reporting Standards di Indonesia. Satuan Audit Internal Universitas Gadjah Mada. <http://www.sai.ugm.ac.id/> (diakses 21 Oktober 2014).
- Seftianne., & Ratih Handayani. 2011. Faktor-faktor yang Mempengaruhi Struktur Modal Pada Perusahaan Publik Sektor Manufaktur. *Jurnal Bisnis dan Akuntansi*, Vol.13 No.1: 39-56.
- Sekaran, Uma, & Roger Bougie. (2013). *Research Methods for Business: A Skill-Building Approach 6th edition*. New Jersey: John Wiley & Sons.
- Subramanyam, K.R., & J. Wild. 2009. *Financial Statement Analysis 10th Edition*. New York: McGraw-Hill.
- Sutedja. (2004). Pengungkapan (Disclosure) Laporan Keuangan Sebagai Upaya Mengatasi Asimetri Informasi. *Tema*, Vol.5 No.1.
- Shapiro, Alan C. (2010). *Multinational Financial Management 9th Edition*. California: John Wiley & Son.
- United Nations Conference on Trade and Development. (2007). *World Investment Report: Transnational Corporations, Extractive Industries and Development*. United Nations.
- Utami, Wiwik. (2005). Pengaruh Manajemen Laba Terhadap Kos Modal Ekuitas (Studi Pada Perusahaan Publik Sektor Manufaktur). *Jurnal Simposium Nasional Akuntansi VIII Solo*.

- Wahyuni, Ersi Tri. (2011). The Accountant Perceptions of The IFRS Convergence Plan in Indonesia. *Jurnal Reviu Akuntansi dan Keuangan*, Vol.1 No.2: 85-96.
- Wardani, Sinta., & Fitriati Rachma. (2010). Analisis Komparasi Profitabilitas Sebelum dan Sesudah Penawaran Umum Saham Perdana. *Jurnal Ilmu Administrasi dan Organisasi*, Vol.17 No.2: 90-100.
- Wardhani, Ratna. 2010. The Effect of Degree of Convergence to IFRS and Governance System to Accounting Conservatism: Evidence From Asia. *Simposium Nasional Akuntansi XIII Purwokerto*.
- Widarjono, Agus. (2009). *Ekonometrika Pengantar dan Aplikasinya Edisi Ketiga*. Yogyakarta : Ekonisia. 229-241.
- Wirahardja, Roy. (2010). Adopsi IAS 41 dalam Rangkaian Konvergensi IFRS di Indonesia. *Ikatan Akuntan Indonesia*. www.iaiglobal.or.id/(diakses 2 September 2014).
- Wiryadi, Arri., & Nurzi Sebrina. (2013). Pengaruh Asimetri Informasi, Kualitas Audit, dan Struktur Kepemilikan Terhadap Manajemen Laba. *Jurnal Wahana Riset Akuntansi*, Vol.1 No.2.
- Witmer, Jonathan, & Lorie Zorn. (2007). Estimating and Comparing the Implied Cost of Equity for Canadian and U.S. Firms. *Bank of Canada Working Paper*.
- Yasmin, Sabina., & Yusuf, Mohammad Abu. (2008). Market Capitalization-Concept, Measurement, and Significance. *The Cost and Management Journal*.