



## Daftar Pustaka

- Aggarwal, Raj. 1981. "Exchange rates and stock prices: A study of the US capital markets under floating exchange rates." *Akron Business and Economic Review*, 120–26.
- Ball, Ray, dan Philip Brown. 1968. "An empirical evaluation of accounting income numbers." *Journal of accounting research*, 159–178.
- Barth, Mary E., William H. Beaver, dan Wayne R. Landsman. 2001. "The relevance of the value relevance literature for financial accounting standard setting: another view." *Journal of accounting and economics* 31 (1): 77–104.
- Barth, Mary E., Wayne R. Landsman, dan Mark H. Lang. 2008. "International accounting standards and accounting quality." *Journal of accounting research* 46 (3): 467–498.
- Beaver, William H., John W. Kennelly, dan William M. Voss. 1968. "Predictive ability as a criterion for the evaluation of accounting data." *The Accounting Review* 43 (4): 675–683.
- Bernard, Victor L. 1995. "The Feltham-Ohlsoln framework: implications for empiricists." *Contemporary Accounting Research* 11 (2): 733–747.
- Biddle, Gary C., dan Jong-Hag Choi. 2006. "Is comprehensive income useful?" *Journal of Contemporary Accounting & Economics* 2 (1): 1–32.
- Black, Dirk E. 2013. "Returns Volatility and Other Comprehensive Income Components." Working Paper, 2013.
- Black, Fischer. 1993. "Choosing accounting rules." *Accounting Horizons* 7 (4): 1.
- Bratten, Brian, Monika Causholli, dan Urooj Khan. 2016. "Usefulness of Fair Values for Predicting Banks' Future Earnings: Evidence from Other Comprehensive Income and Its Components." *Review of Accounting Studies* 21 (1): 280–315. doi:10.1007/s11142-015-9346-7.
- Brimble, Mark, dan Allan Hodgson. 2005. "The value relevance of comprehensive income and components for industrial firms."
- Cahan, Steven F., Stephen M. Courtenay, Paul L. Gronnewoller, dan David R. Upton. 2000. "Value relevance of mandated comprehensive income disclosures." *Journal of Business Finance & Accounting* 27 (9–10): 1233–1265.
- Chambers, Dennis, Thomas J. Linsmeier, Catherine Shakespeare, dan Theodore Sougiannis. 2007. "An Evaluation of SFAS No. 130 Comprehensive Income Disclosures." *Review of Accounting Studies* 12 (4): 557–93.
- Damodar N. Gujarati, dan Dawn C. Porter. 2009. *Basic Econometrics 5th Edition*. 5ed. New York: McGraw-Hill Companies, Inc.
- Devalle, Alain. 2010. *Misurazione della performance nel bilancio IFRS: comprehensive income, dibattito internazionale e value relevance*. Pearson Prentice Hall.
- Dhaliwal, Dan, K. R. Subramanyam, dan Robert Trezevant. 1999. "Is comprehensive income superior to net income as a measure of firm performance?" *Journal of Accounting and Economics* 26 (1): 43–67.



- Feltham, Gerald A., dan James A. Ohlson. 1995. "Valuation and clean surplus accounting for operating and financial activities." *Contemporary accounting research* 11 (2): 689–731.
- Ferraro, Olga, dan Stefania Veltri. 2012. "The Value Relevance of Foreign Currency Translation Adjustments in the Italian Stock Exchange." *Journal of Modern Accounting and Auditing* 8 (10): 1523–1534.
- Financial Accounting Standards Board (FASB). 1997. "Reporting Comprehensive Income: Statement of Financial Accounting Standards No. 130." Stamford, CT.
- Gujarati, Damodar N., dan Dawn C. Porter. 2013. "Dasar-dasar Ekonometrika Edisi 5 Buku 1 (Basic Econometrics), diterjemahkan oleh Raden Carlos Mangunsong." *Jakarta: Salemba Empat*.
- Günther, Robert. 2015. "Value-Relevance of Other Comprehensive Income under IFRS." University of St. Gallen.
- Hoechle, Daniel, dan others. 2007. "Robust standard errors for panel regressions with cross-sectional dependence." *Stata Journal* 7 (3): 281.
- Holthausen, Robert W., dan Ross L. Watts. 2001. "The relevance of the value-relevance literature for financial accounting standard setting." *Journal of accounting and economics* 31 (1): 3–75.
- Ijiri, Yuji, dan Robert K. Jaedicke. 1966. "Reliability and objectivity of accounting measurements." *The Accounting Review* 41 (3): 474–483.
- Isidro, Helena, John O'Hanlon, dan Steven Young. 2006. "Dirty surplus accounting flows and valuation errors." *Abacus* 42 (3–4): 302–344.
- Jeffrey M. Wooldridge. 2013. *Introductory Econometrics: A Modern Approach, 5th edition*. South-Western.
- Jogiyanto Hartono. 2013. *Metodologi Penelitian Bisnis : Salah Kaprah dan Pengalaman-Pengalaman*. Keenam. Yogyakarta: BPFE.
- Jones, Denise A., dan Kimberly 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.
- Kanagaretnam, Kiridaran, Robert Mathieu, dan Mohamed Shehata. 2009. "Usefulness of comprehensive income reporting in Canada." *Journal of Accounting and Public Policy* 28 (4): 349–65.
- Kubota, Keiichi, Kazuyuki Suda, dan Hitoshi Takehara. 2011. "Information Content of Other Comprehensive Income and Net Income: Evidence for Japanese Firms." *Asia-Pacific Journal of Accounting & Economics* 18 (2): 145–68.
- Lev, Baruch. 1989. "On the usefulness of earnings and earnings research: Lessons and directions from two decades of empirical research." *Journal of accounting research*, 153–192.
- Lin, Stephen. 2006. "Testing the information set perspective of UK financial reporting standard No. 3: Reporting financial performance." *Journal of Business Finance & Accounting* 33 (7–8): 1110–1141.
- Lin, Stephen W., Olivier J. Ramond, dan Jean-François Casta. 2007. "Value relevance of comprehensive income and its components: Evidence from



- major European capital markets.” *Unpublished paper. Universite of Paris Dauphine, Paris.*
- Linsmeier, Thomas J., John Gribble, Ross G. Jennings, Mark H. Lang, dan others. 1997. “Response to FASB exposure draft, ‘ proposed statement of financial accounting standards—reporting comprehensive income.’” *Accounting Horizons* 11 (2): 117.
- Louis, Henock. 2003. “The value relevance of the foreign translation adjustment.” *The Accounting Review* 78 (4): 1027–1047.
- Lundholm, Russell J. 1995. “A tutorial on the Ohlson and Feltham/Ohlson models: Answers to some frequently asked questions.” *Contemporary Accounting Research* 11 (2): 749–761.
- McDaniel, Linda S. 2000. “The Role of Financial-Statement Presentation Format.” *The Accounting Review* 75 (2): 797-207.
- N. Gregory Mankiw. 2006. *Makroekonomi, edisi 6*. Diterjemahkan oleh Fitria Liza dan Imam Nurmawan. Keenam. New York: Worth Publishers.
- O’hanlon, John F., dan Peter F. Pope. 1999. “The value-relevance of UK dirty surplus accounting flows.” *The British Accounting Review* 31 (4): 459–482.
- Ohlson, James A. 1995. “Earnings, book values, and dividends in equity valuation.” *Contemporary accounting research* 11 (2): 661–687.
- . 1999. “On transitory earnings.” *Review of accounting studies* 4 (3–4): 145–162.
- Pinto, Jo Ann. 2005. “How comprehensive is comprehensive income? The value relevance of foreign currency translation adjustments.” *Journal of International Financial Management & Accounting* 16 (2): 97–122.
- Wolk, Harry I., James L. Dodd, dan John J. Rozycki. 2012. *Accounting Theory: Conceptual Issues in a Political and Economic Environment*. SAGE Publications.