

DAFTAR PUSTAKA

- Bakhri, Boy S. 2015. “*Kesiapan Indonesia Menghadapi Masyarakat Ekonomi ASEAN 2015 Dari Perspektif Daya Saing Nasional*”. ISEI Cabang Pekanbaru Koordinator Provinsi Riau.
- Ames, Daniel. 2013. “*IFRS adoption and accounting quality: The case of South Africa*”. Journal of Applied Economics and Business Research JAEBR, 3(3): 154- 165.
- Ball, R. 2006. “*International Financial Reporting Standards (IFRS): pros and cons for investor*”, Accounting and Business Research, International Accounting Forum : 5-27.
- Barth, M. E.; Landsman, W. R. and Lang, M. 2008. “*International Accounting Standards AND Accounting Quality*”. Journal of accounting research, 46, 467-498.
- Bartov, E.; Goldberg, S and Kim, M 2005. “*Comparative value relevance among German, US and International Accounting Standards: A German stock market perspective*”. Journal of Accounting Auditing & Finance, vol. 20, no. 2, pp. 95–119.
- Boediono, Gideon. 2005. “*Kualitas Laba: Studi Pengaruh Mekanisme Corporate Governance dan Dampak Manajemen Laba Dengan Menggunakan Analisis Jalur*”. Simposium Nasional Akuntansi (SNA) VIII Solo.
- Cahyonowati, Nur and Ratmono, Dwi. 2012. “*Adopsi IFRS dan Relevansi Nilai Informasi Akuntansi.*” Jurnal Akuntansi Dan Keuangan, vol. 14, no. 2, November 2012: 105-115
- Chen, Huifa,; Qingliang, Tang,; Yihong, Jiang and Zhijun, Lin. 2010. “*The Role of International Financial Reporting Standards in Accounting Quality: Evidence from the European Union*”. Journal of International Financial Management & Accounting, Vol. 21, Issue 3.
- Chua, E. Y. L.; C. S. Cheong, and G. Gould. 2012. “The impact of mandatory IFRS adoption on accounting quality: Evidence from Australia.” *Journal of International Accounting Research*.

Dechow, Patricia M and Ilia D. Dichev.2002. “*The Quality of Accruals and Earnings: The Role of Accrual Estimation Errors*”. The Accounting Review, 77 (4), 35-59

Dimitropoulos, E.Panagiotis,; Dimitrios Asteriou,; Dimitrios Kousenidis and Stergios Leventis. 2013. “*The Impact of IFRS on accounting quality: Evidence from Greece*”. Advances in accounting incorporating Advances in International Accounting no.29, pp 108-123.

Fabozzi, Frank J. 2001. “*Manajemen Investasi*”, Alih Bahasa Oleh Tim Salemba Empat, Edisi 1. Jakarta.

Fanani, Zaenal. 2009. “*Kualitas Pelaporan Keuangan: Berbagai Faktor Penentu dan Konsekuensi Ekonomis*”. Jurnal Akuntansi dan Keuangan Indonesia, Vol.6, No.1.

Francis, J. and Schipper, K. 1999. “*Have financial Statement Lost Their Relevance?*”. Journal Of Accounting Research, 37, 319-352.

Francis, J.; Lafond, R.; Olsson, P and Schipper, K. (2005). “*The Market Pricing of Accruals Quality*”. Journal of Accounting and Economics, 39, 295-327.

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, Imam. 2007. “*Aplikasi Analisis Multivariate Dengan Program SPSS*”. Semarang: Badan Penerbit Universitas Dipenogoro.

Ghozali, Imam. 2012. “*Aplikasi Analisis Multivariate Dengan Program SPSS*”. Semarang: Badan Penerbit Universitas Dipenogoro.

Glory Augusta E.M. Sianipar, 2013. ”*Analisis Komparasi Kualitas Informasi Akuntansi Sebelum dan Sesudah Pengadopsian Penuh IFRS di Indonesia*”.Diponegoro Journal of Accounting Volume 2, Nomor3.,Tahun 2013, Halaman 1. ISSN: 2337-3806

Husnan, Suad. 2005. “*Dasar-Dasar Teori Portofolio dan Analisis Sekuritas*”. Edisi Kelima. Yogyakarta: BPFE

- Hung, M. and Subramayam, K.R. 2007. “*Financial statement effects of adopting international accounting standards, the case of germany*”. Review of accounting standards, 12, 623-657.
- Indra and Syam, Fadli. 2004. “*Hubungan Laba Akuntansi, Nilai Buku dan Total Arus Kas Dengan Market Value: Studi Akuntansi Relevansi Nilai*”. Simposium Nasional Akuntansi VII, 2-3 Desember 2004: 931-944.
- IAI. 2012. ”*Standar Akuntansi Keuangan*” Per 1 Juni 2012. IAI. Jakarta.
- Jeanjean, T and H. Stolowy. 2008. “*Do Accounting Standards Matter? An Exploratory Analysis of Earnings Management Before and After IFRS Adoption*”. Journal of Accounting and Public Policy 27 : 480-494.
- Jensen, Michael C. and W.H Meckling. 1976. “*Theory Of the Firm: Managerial Behavior, Agency Cost and Ownership Structure*”. Journal of Financial economics 3:305-360.
- Jogiyanto, Hartono. 2003. ”*Teori Portofolio dan Analisis Investasi*”. Edisi 2. Yogyakarta: BPFE.
- Karampini, N and Hevas, D. 2011. “*Mending IFRS in an Unfavorable Environment: The Greek Experience*”. The International journal of Accounting, 46, 304-332.
- Kargin, Sibel. 2013. “*The Impact of IFRS on The Value Relevance of Accounting Information: Evidence From Turkis Firms*”. International Journal of Economic and Finance. 5, 71-80
- Khotari, S.P and Zimmerman., Jerold. 1995. ”*Price and Return Models*”. Journal Of Accounting Economic. 20:155-192
- Kusuma, Hadri. 2006. ”*Efek Asimetri Informasi Terhadap Kebijakan Dividen*”. JAAI.VOLUME 10 NO 1-12
- Latridis, George. 2010. “*International Financial Reporting Standards and the quality financial statements information*”. International Review of Financial Analysis, 19 193-204.
- Lev, Baruch and zarowin, Paul. 1999. ”*the Boundaries of Financial Reporting and How to Extend Them*”. Journal of Accounting Research, Vol. 37, 353-385.
- Machfoedz, Mas’ud. 2000. ”*Akuntansi Manajemen*”. Buku I. BPFE: Yogyakarta.

- Martani, Dwi,; Veronika, Sylvia,; Wardhani, Ratna,; Farahmita, Aria and Tanujaya, Erward. 2012. "Akuntansi keuangan Menengah Berbasis PSAK". Jakarta: Salemba Empat.
- Martono. 2004. "*Bank dan Lembaga Keuangan Lain*". Yogyakarta: Ekonisia.
- Meigh, F. Robert,; Jan R. Williams,; Susan F. Haka and Mark s Bertners. 1999. "*Accounting The Basic For Bussines*". Jakarta: Salemba empat.
- Nurhayanto. 2010. "*International Financial Reporting Standards (IFRS) : Konvergensi dan Potensi Kendala Implementasinya di Indonesia*". Makalah Seminar Pusdiklatwas dan Satgas IFRS Deputi Akuntansi Negara BPKP.
- Ohlson, J. 1995. "*Earnings, Book Values, and Devidends in Quality Valuations*". *Contemporary Accounting Research*, 11, 661-688.
- Scott, R.W. 2000. "*Financial accounting theory*". Prentice Hall, New Jersey.
- Scott, R.W.. 2006. "*Financial accounting theory*". (7th edition), Pearson education, Toronto, Canada.
- Sharpe, William F,; Gordon, J. Alexander and Jeffery V. Bailey. 1997. "*Investasi*". Edisi Indonesia Ahli Bahasa Henry Njooliantik. Jilid 1 dan 2 Jakarta. Prenhalindo.
- Sibel Karğın. 2013. "*The Impact of IFRS on the Value Relevance of Accounting Information: Evidence from Turkish Firms*". *International Journal of Economics and Finance*; Vol. 5, No. 4; 2013.
- Soewardjono. 2005. "*Teori Akuntansi Perekayasaan Pelaporan Keuangan*". Yogyakarta: BPFE Yogyakarta.
- Subramanyam, K.H and Wild, John. 2008. "*Analisis Laporan Keuangan*". Jakarta: Salemba Empat.
- Subroto, Bambang and Sari, Yunita. 2014. "*Relevansi Nilai Informasi Akuntansi*". Jurusan Akuntansi Fakultas Ekonomi dan Bisnis, Universitas Brawijaya, Malang. Yogyakarta: Kanisius.
- Sudiyatno, Bambang and Suroso, Jati. 2010. "*Analisis Pengaruh Dana Pihak Ketiga, BOPO, CAR dan LDR Terhadap Kinerja Keuangan Pada Sektor Perbankan Yang Go Publik Di Bursa Efek Indonesia (Periode 2005-2008)*". *Dinamika Keuangan dan Perbankan* Vol.2, No.2 125-137.

- Syamsuddin. 2009. "Akuntansi Manajemen". Jakarta: Pt. Raja Grafindo Persada.
- Tandelilin, Eduardus. 2010. "Portofolio dan Investasi – Teori dan Aplikasi". Yogyakarta: Kanisius.
- Tedjasuksmana, Budianto. 2014. "Potret UMKM Indonesia Menghadapi Masyarakat Ekonomi ASEAN 2015". Jurnal UKWMS. ISSN No: 1978-6522.
- Teruel, Pedro J. Garcia,; Pedro Martinez Solano and Juan Pedro Sanchez Ballesta. 2009. "Accruals Quality and Corporate Cash Holdings". Journal Compilation Accounting and Finance. Vol. 49 Issue: 95-115.

Widoatmojo.1996. "Manajemen Keuangan". Jakarta; Rineka Cipta.

Wolk, I. Harry; Michael G. Tearney and James L. Dodd. 2001. "Accounting Conceptual and Institutional Approach". 5ed, South-Western College Publishing.

