

Bibliography

- Ahmad, F. B. A., & Aladwan, M. S. (2015). The Effect of Fair Value Accounting on Jordanian Investment Properties An Empirical Study on Jordanian Listed Real Estate Companies. *International Journal of Financial Research*, 6(4).
- Aldeen Al-Khadash, H., & Khasawneh, A. Y. (2014). The Effects of the Fair Value Option under IAS 40 on the Volatility of Earnings. In *Journal of Applied Finance & Banking* (Vol. 4, Issue 5).
- Alhusaini, W., & Elshamy, M. (2016). Accounting for property investment: an examination of the value relevance of unrealised gains and losses recognised under IAS 40. *International Journal of Accounting and Finance*, 6(2). <https://doi.org/10.1504/ijaf.2016.079087>
- Angelo, S., & Nuryani, N. (2021). PENGARUH PILIHAN METODE NILAI WAJAR PROPERTI INVESTASI TERHADAP NILAI PERUSAHAAN REAL ESTATE. *Jurnal Akuntansi*, 10(2). <https://doi.org/10.46806/ja.v10i2.801>
- Astika, I. B. P. (2008). Kontribusi Teori Kepentingan Kelompok Dalam Standar Akuntansi Keuangan (Suatu Kajian Literatur). *Jurnal Ilmiah Akuntansi Dan Bisnis*, 3(2).
- Astuti Elly, S. N. W. (2017). ADAPTASI FAIR VALUE ACCOUNTING UNTUK INSTRUMEN KEUANGAN: ANALISIS KUALITATIF KONVERGENSI IFRS PERUSAHAAN PERBANKAN. *Prosiding Seminar Nasional Hasil Penelitian LPPM Universitas PGRI Madiun*.
- Aziz, U. F., & Omoteso, K. (2014). Reinforcing users' confidence in statutory audit during a post-crisis period An empirical study. *Journal of Applied Accounting Research*, 15(3). <https://doi.org/10.1108/JAAR-11-2013-0108>
- Black, J., Chen, J. Z., & Cussatt, M. (2022). Managerial discretion and the comparability of fair value estimates. *Journal of Accounting and Public Policy*, 41(1). <https://doi.org/10.1016/j.jaccpubpol.2021.106878>
- Cairns, D., Massoudi, D., Taplin, R., & Tarca, A. (2011). IFRS fair value measurement and accounting policy choice in the United Kingdom and Australia. *British Accounting Review*, 43(1). <https://doi.org/10.1016/j.bar.2010.10.003>
- Catuogno, S., & Allini, A. (2011). MULTIPLE EVALUATION OPTIONS & COMPARABILITY : EQUITY INVESTMENTS IN ITALY AND SPAIN. *Accounting and Management Information Systems*, 10(2).
- Christensen, H. B., & Nikolaev, V. V. (2009). Who uses fair value accounting for non-financial assets after IFRS adoption. *SSRN Working Paper*, 09.
- Chung, S. G., Goh, B. W., Ng, J., & Yong, K. O. (2017). Voluntary fair value disclosures beyond SFAS 157's three-level estimates. *Review of Accounting Studies*, 22(1). <https://doi.org/10.1007/s11142-016-9384-9>
- De Franco, G., Kothari, S. P., & Verdi, R. S. (2011). The benefits of financial statement comparability. *Journal of Accounting Research*, 49(4). <https://doi.org/10.1111/j.1475-679X.2011.00415.x>
- Edi Riadi. (2016). Statistika Penelitian(Analisis Manual dan IBM SPSS). In *Metode Penelitian* (Vol. 1).
- Fajriana, N., & Aviyanti, R. D. (2019). Akuntansi Nilai Wajar: Perdebatan yang Tidak Berujung. *Assets: Jurnal Akuntansi Dan Pendidikan*, 8(1). <https://doi.org/10.25273/jap.v8i1.3486>
- Farahmita, A., & Siregar, S. V. (2014). Faktor-Faktor Yang Mempengaruhi Kemungkinan Perusahaan Memilih Metode Nilai Wajar Untuk Properti Investasi. *Simposium Nasional Akuntansi 17 Mataram, Lombok*.
- Febriati, E. C. (2013). Analisis Penerapan PSAK 55 Atas Cadangan Kerugian Penurunan Nilai. *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*.

- Fields, T. D., Lys, T. Z., & Vincent, L. (2001). Empirical research on accounting choice. *Journal of Accounting and Economics*, 31(1–3). [https://doi.org/10.1016/S0165-4101\(01\)00028-3](https://doi.org/10.1016/S0165-4101(01)00028-3)
- Geno, Much. R. P., & Firmansyah, A. (2022). Peran Tata Kelola Perusahaan Dalam Respon Investor Atas Penerapan Nilai Wajar Properti Investasi Dan Aset Tetap di Indonesia. *Owner*, 6(2), 1292–1303. <https://doi.org/10.33395/owner.v6i2.671>
- Ghozali, I. (2016). *aplikasi analisis multivariate dengan program IBM SPSS 23*.
- Jabar, J. A., & Mohamed, A. (2015). The practices of fair value reporting on investment property in Malaysia. In *PROCEEDINGS OF THE INTERNATIONAL CONFERENCE ON ACCOUNTING STUDIES (ICAS) 2015* (Issue International Conference on Accounting Studies (ICAS) CL-Johor Bahru, MALAYSIA).
- Khomsatun, S. (2016). PENERAPAN PENGUKURAN NILAI WAJAR PSAK-KONVERGENSI IFRS DAN DAMPAKNYA PADA PILIHAN KEBIJAKAN AKUNTANSI DI INDONESIA. *Jurnal Riset Akuntansi Dan Keuangan*, 4(2). <https://doi.org/10.17509/jrak.v4i2.4031>
- Kluever, I. (2012). The usefulness of fair value the users' views within the context of the conceptual framework for financial reporting. *Journal of Business Research*. <http://gala.gre.ac.uk>
- Larasati, A., & Supatmi. (2014). Pengungkapan Informasi Aset Keuangan Dan impairment-Nyadi Perbankan Menurut Psak 50 Dan 60. *Seminar Nasional Dan Call for Paper (Sancall 2014): RESEARCH METHODS AND ORGANIZATIONAL STUDIES*, 50(Sancall).
- Laux, C., & Leuz, C. (2009). The crisis of fair-value accounting: Making sense of the recent debate. *Accounting, Organizations and Society*, 34(6–7). <https://doi.org/10.1016/j.aos.2009.04.003>
- Mei, Z. T., Hassan, M. S., & Embong, Z. (2014). Value Relevance of Investment Properties' Fair Value and Board Characteristics in Malaysian Real Estate Investment Trusts. *Asian Journal of Accounting and Governance*, 5. <https://doi.org/10.17576/ajag-2014-5-01>
- Parker, R. H., & Morris, R. D. (2001). The Influence of U.S. GAAP on the Harmony of Accounting Measurement Policies of Large Companies in the. In *AUSTRALIA 297 ABACUS* (Vol. 37, Issue 3).
- Pratiwi, M., & Siswantoro, D. (2018). PENGARUH AKUNTANSI NILAI WAJAR TERHADAP MANAJEMEN LABA: PERAN MODERASI STATUS PERUSAHAAN DALAM INDEKS SAHAM SYARIAH INDONESIA. *Jurnal Ilmiah Akuntansi*, 2(2). <https://doi.org/10.23887/jia.v2i2.15637>
- Pulumbara, D. C., Sondakh, J. J., & Wangkar, A. (2014). ANALISIS PENERAPAN PSAK 50: PENYAJIAN DAN PSAK 55: PENGAKUAN DAN PENGUKURAN ATAS CADANGAN KERUGIAN PENURUNAN NILAI PADA PT. BANK CENTRAL ASIA (PERSERO) TBK. *Jurnal EMBA*, 2(3).
- Setyawan, D. A. (2020). Petunjuk Praktikum Uji Normalitas & Uji Homogenitas Data dengan SPSS. In *Paper Knowledge . Toward a Media History of Documents*.
- Spence, M. (1973). Job market signaling. *Quarterly Journal of Economics*, 87(3). <https://doi.org/10.2307/1882010>
- Sujarweni, V. W. (2016). Kupas Tuntas Penelitian Akuntansi dengan SPSS. In *Animal Genetics*.
- Taplin, R. H. (2004). A unified approach to the measurement of international accounting harmony. *Accounting and Business Research*, 34(1). <https://doi.org/10.1080/00014788.2004.9729951>