

DAFTAR PUSTAKA

- Alhalik. 2015. *PSAK Terkini Berbasis IFRS terkait OCI vs SAK ETAP*. Jakarta: IAI.
- Almilia, L.S. dan Sulistyowati, D. 2007. *Analisa Terhadap Relevansi Nilai Laba, Arus Kas Operasi dan Nilai Buku Ekuitas Pada Periode Di Sekitar Krisis Keuangan Pada Perusahaan Manufaktur di BEJ*. Proceeding Seminar Nasional, (Juni 2007): 1-17.
- Apandi, R.Nelly Nur. 2015. *Relevansi Nilai, Subjektifitas Other Comprehensive Income dan Kualitas Audit*. Universitas Pendidikan Indonesia.
- Arifin, Z. 2005. *Teori Keuangan dan Pasar Modal*. Yogyakarta: Ekonosia.
- Aryati, T., Wibowo, N., 2017. *Relevansi Nilai Informasi Other Comprehensive Income dan Net Income*.
- Beaver, W. H. 2001. *Perspective on Recent Capital Market Research*. The Accounting Review 77(2) : 453-474.
- Brigham, E., & Houaton, J., 2001. *Manajemen Keuangan*. Jakarta: Erlangga.
- Brimble, M., Hodgson, A. 2005. *The value relevance of comprehensive income and components for industrial firms*. UvA-DARE (Digital Academic Repository) University of Amsterdam
- Budiasih, I. 2009. *Faktor-Faktor yang Mempengaruhi Praktik Perataan Laba*. Jurnal Jurusan Akuntansi Fakultas Ekonomi, Universitas Udayana.
- Collins, Daniel. 1999. *Equity Valuation and Negative Earnings: The Role of Book Value of Equity*. University of Iowa.
- Francis, J., & Schipper, K. (1999). Have Financial Statements Lost Their Relevance? *Journal of Accounting Research*, 37(2), 319. <https://doi.org/10.2307/2491412>
- Ghozali, Imam, 2013. *Aplikasi Analisis Multivariat dengan Program IBM SPSS 21*. Edisi 7. Semarang: Badan Penerbit Universitas Diponegoro.
- Ghozali, Imam. 2006. *Aplikasi Analisis Multivariate Dengan Program SPSS*. Cetakan keempat.. Semarang: Badan Penerbit Universitas Diponegoro.
- Groen, Angela. 2010. *The Value Relevance of Other Comprehensive Income Under IAS 1: an Empirical Investigation*. Universiteit Van Amsterdam
- Gu, C. 2002. *Smoothing Splines ANOVA Models*. Springer-Verlag, New York.

Hariani, Arie Rahayu. 2006. *Value Relevance* Laporan Keuangan di Indonesia dan Kaitannya Dengan Beban Iklan dan Promosi. Universitas Airlangga.

Huang, Q., Ye, J., & Du, G. 2014. *Value Relevance of Comprehensive Income in Small and Medium Size Enterprises*. Department of Business Administration, Department of Mechanics Harbin Institute of Technology Shenzhen, China.

Hung. 2001. *Accounting Standard and Value Relevance of Financial Statement : An International Analysis*. Journal of Accounting and Economic 30 (2001) 401-420.

Ikatan Akuntan Indonesia. 2014. *Standar Akuntansi Keuangan*. Edisi per 1 Januari 2015. Jakarta: Salemba Empat.

Jahmani, Y., & Osman, D. (2017). Value Relevance of Other Comprehensive Income Yousef Jahmani Professor of Accounting Savannah State University Diaeldin Osman Assistant Professor of Accounting College of Business Administration Savannah State University Abstract : Introduction : Methodol.

Jama'an. 2008. Pengaruh Mekanisme Corporate Governance, dan Kualitas Kantor Akuntan Publik Terhadap Integritas Informasi Laporan Keuangan (Studi Pada Perusahaan Publik di BEJ), Semarang: Tesis Strata-2, Program Studi Magister Sains Akuntansi Universitas Diponegoro.

Jogiyanto. 2000. *Teori Portofolio dan Analisis Investasi (Edisi Kedua)*. Yogyakarta: BPFE-UGM.

Jogiyanto. 2010. *Teori Portofolio dan Analisis Investasi (Edisi Ketujuh)*. Yogyakarta: BPFE-UGM.

Jones, D. A., & Smith, K. J. (2011). Comparing the value relevance, predictive value, and persistence of the comprehensive income and special items. *Accounting*, 86(6), 2047–2073. <https://doi.org/10.1016/j.accr-10133>

Kieso, Donal E. et al., 2002. *Akuntansi Intermediate – Edisi 12*, Jakarta: Erlangga.

Lev, B., & Zarowin, P. (1999). The Boundaries of Financial Reporting and How to Extend Them. *Journal of Accounting Research*, 37(2), 353. <https://doi.org/10.2307/2491413>

Lin, S.W, dan Ramon, O.J. 2007. *“Value Relevance of Comprehensive Income and Its Components: Evidence from Major European Capital Markets”*. Europlace Institute of Finance.

- Lin, W., dan Rong, M. 2011. *The Empirical Study on the Impacts of Other Comprehensive Income Disclosures on Earning Management*. School of Economics and Management, Beijing Jiaotong University, P.R. China.
- Martani, Dwi. 2012. *Akuntansi Keuangan Menengah Berbasis PSAK*. Jakarta: Salemba Empat.
- Mayangsari, Sekar. 2004. *An Empirical Analysis of Auditor Litigation*. Universitas Trisakti.
- Mogi, Fatimah. 2016. *Analisis Laporan Laba Rugi Komprehensif Terkait Elemen Other Comprehensive Income*. Universitas Andalas.
- Munawir. 2010. *Analisa Laporan Keuangan Edisi 4*. Yogyakarta: Liberty.
- Nejad, M. Y., & Embong, Z. (2017). Value Relevance of Other Comprehensive Income and Its Available-For-Sale Financial Instruments (AFS) and Revaluation Surplus of Property , Plant and Equipment (REV) Components Value Relevance of Other Comprehensive Income and Its Available-For-Sale Fi, (December).
- Ohlson, James. 1995. *Earnings, Book Values, and Dividends in Equity Valuation*. Columbia University.
- Pakpahan, Rosma. (2010), Pengaruh Faktor-Faktor Fundamental Perusahaan Dan Kebijakan Deviden Terhadap Nilai Perusahaan (Studi Kasus Pada Perusahaan Manufaktur Periode 2003 – 2007). *Jurnal Ekonomi, Keuangan Perbankan dan Akuntansi*, 2 (2): 211 – 277.
- Pinasti, Margani. 2004. *Faktor - Faktor Yang Menjelaskan Variasi Relevansi Nilai Informasi Akuntansi : Pengujian Hipotesis Informasi Alternatif*. Universitas Gajah Mada.
- Putra, Ogi R. 2016. *Analisis Nilai Relevansi Informasi Akuntansi Berdasarkan Pengungkapan Other Comprehensive Income*. Padang: Universitas Andalas.
- Putri, Nadia G. 2016. *Analisis Komponen Other Comprehensive Income*. Universitas Andalas.
- Rahmawati, Dwi A. 2014. *Pengaruh Laba Bersih dan Arus Kasa Terhadap Return Saham di Perusahaan LQ 45*. Surabaya: STIE Perbanas.
- Restuti, Maria Immaculata. 2006. *Pengaruh Pertumbuhan Perusahaan Terhadap Peringkat Obligasi dan Yield Obligasi*. *Jurnal Akuntansi dan Keuangan* Vol. 1 No. 3.

- Ringstorm, E., & Jorgen, E. 2012. *The Value Relevance of Comprehensive Income*. Uppsala University.
- Riyanto, Bambang. 2010. *Dasar-dasar Pembelanjaan Perusahaan Edisi Keempat*. Yogyakarta: BPPE.
- Sadeli, M. 2002. *Dasar-dasar Akuntansi*. Jakarta: Bumi Aksara.
- Schaberl, Philip D., & Victoravich Lisa M. 2015. *Reporting Location and The Value Relevance of Accounting Information: The Case of Other Comprehensive Income*. *Advances in Accounting, incorporating Advances in International Accounting*. <https://doi.org/10.1016/j.adiac.2015.09.006>
- Sekaran, Uma. 2003. *Research Methods for Business : A Skill Building Approach 2nd Edition*. New York: John Wiley and Son.
- Syafri, S. 2008. *Analisa Kritis atas Laporan Keuangan*. Jakarta: Raja Grafindo Persada.
- Widiastuti, H., & Safira, E. (2018). Credit Value-Relevance of Earnings , Other Comprehensive Income , and Comprehensive Income : A Study on IFRS Adoption Stage in Indonesia. <https://doi.org/10.18196/jai.1902101>
- Wolk, H. I., J. L. Dood, & M. G. Tearney. 2004. *Accounting Theory: Conceptual Issues in a Political and Economic Environment. 6th Edition*. Thomson. South Western.
- Yamin, Sofyan., & Kurniawan, Heri. 2014. *SPSS Complete: Teknik Analisis Terlengkap dengan Software SPSS*. Jakarta: Salemba Infotek.
- Yudiman, Atika T. Darmansyah, & Ahmar, N. 2017. Relevansi Nilai Net Income, Comprehensive Income, dan Other Comprehensive Income pada Perusahaan Manufaktur. *JPI Vol. 1 No. 1*.
- Yurniwati. 2016. *Analisis Komponen Other Comprehensive Income (Studi Empiris pada Sektor Keuangan, Manufaktur dan Pertambangan)*. Padang: Universitas Andalas.