

## REFERENCES

- Ahalik, Murwaningsari, E., Mayangsari, S., & Aryati, T., (2018). *Perbedaan PSAK Terkini Berbasis IFRS dengan PSAK Sebelumnya*. Jakarta Timur: Akunindo Tantra Sinergi
- AICPA, (2011). *International Financial Reporting Standards*.
- Andrei, D.M., & Andrei, L.C., (2015). “Vector Error Corection Model in Explaining the Association of Some Macroeconomic Variables in Romania”. *Procedia Economics and Finance*. Vol 22: 568-576.
- Asari, F.F.A.H., Baharudin, N.S., Jukoh, N., Muhammad, Z., Shamsudin, N., & Jusoff, K., (2011). “A Vector Error Correction Model (VECM) Approach in Explaining The Relationship Between Interest Rate and Inflation Towards Exchange Rate Volatility in Malaysia”. *World Applied Sciences Journal*. Vol 12: 49-56).
- Badu, B., & Appiah, K.O., (2018). “Value Relevance of Accounting Information: An Emerging Country Perspective”. *Journal of Accounting and Organizational Change*. Vol 14 No. 4: 473-491.
- Bank Indonesia, 2010. *Krisis Global dan Penyelamatan Sistem Perbankan Indonesia*.
- Barth, M.E, Landsman, W.R., & Lang, M. H., (2007). “International Accounting Standard and Accounting Quality”. *Journal of Accounting Research*. Vol 56, No 3: 467-498.

Beisland, L.A., & Knivsfla, K.J.,(2015). "Have IFRS Changed How Stock Prices are Associated with Earnings and Book Values?". *Journal of Accounting and Finance*. Vol 14 No 1: 41-63.

Bohusova, H., (2011). "General Approach to The IFRS and US GAAP Convergence". *Acta Universitatis Agriculturae Et Silviculturae Mendelianae Brunensis*. Vol LIX, No 4: 27-36.

Connelly, B., Ireland, R.D.,& Certo, T., (2011). "Signaling Theory: A Review and Assessment". *Journal of Management*. Vol 37 No 1: 39-67.

Dimitropoulos, P.E., & Asteriou, D., (2009). "The Value Relevance of Financial Statements and Their Impact on Stock Prices". *Managerial Auditing Journal*. Vol 24 No 3: 248-265.

Elbakry, A.E., Nwachukwu, J.C, Abdou, H.A., & Elshandidy, T. 2017. "Comparative Evidence on The value Relevance of IFRS Based Accounting Information in Germany and the UK". *Journal of International Accounting, Auditing and Taxation*.Vol 28; 10-30.

Financial Crisis Advisory Group, (2009). *Report of The Financial Crisis Advisory Group*.

G20 Toronto, (2010). *The G-20 Toronto Summit Declaration*.

Gong, J.J., & Wang, S.I., (2016). "Changes in The Value Relevance of Research and Development Expenses after IFRS Adoption". *Advances in Accounting, incorporating Advances in International Accounting*. Vol 35: 49-61.

Hutabarat, M., (2017). "Pemodelan Hubungan antara IHSG, Nilai Tukar Dolar Amerika Serikat terhadap Rupiah (Kurs) dan Inflasi dengan Vector Error Correction Model". *Skripsi*. Universitas Pendidikan Indonesia.

International Federation of Accountants (IFAC). (2009). *Recommendations For The G20 Nations- Meeting of September 24-25, 2009.*

Institute of Indonesia Chartered Accountants (IAI), (2009). "Dampak Konvergensi Internasional Financial Reporting Standards (IFRS) terhadap Bisnis.

IFRS Foundations and IASB, (2011). *Response to G20 Conclusions.*

IFRS Foundations. 2017. *Use Around The World.*

Jeanjean, T., & Stolowy, H., (2008). "Do Accounting Standards Matter? An Exploratory Analysis of Earnings Management Before and After IFRS Adoption". *Journal Account. Public Policy*. Vol 27: 480-494.

Juniarti, Helena, F., Novitasari, & Tjamnidanata, W., (2018). "The Value Relevance of IFRS Adoption in Indonesia". *Jurnal Akuntansi dan Keuangan*. Vol. 20 No 1: 13-19.

Kang, E., (2008). "Director Interlocks and Spillover Effects of Reputational Penalties from Financial Reporting Fraud". *Academy of Management Journal*. Vol 51, No 3: 537-555.

Kuo, C.Y., (2016). Does The Vector Error Correction Model Perform Better than Others in Forecasting Stock Price? An Application of Residual Income Valuation Theory". *Economic Modelling*. Vol 52: 772-789.

Ohlson, J.A. (1995). "Earnings, Book Values, and dividend in equity valuation". *Contemporary Accounting Research*. Vol 11, No 2: 61-87.

Palea, V., (2014). "Fair Value Accounting and Its Usefulness to Financial Statement Users". *Journal of Financial Reporting and Accounting*. Vol. 12: 102-116.

Peng, S., & Bewley, K., (2010). "Adaptability to Fair Value Accounting in Emerging Economy: A case Study of China's IFRS Convergence". *Accounting, Auditing & Accountability Journal*. Vol 23, No 8: 962-1011.

Prihatni, R., Subroto, B., Saraswati, E., & Purnomosidi, B., (2016). " Analysis of Value Relevance of Accounting Information During IFRS Period of 2008-2014 at The Stock Exchange of Indonesia". *International Academic Journal of Accounting and Financial Management*. Vol 3, No 3: 1-10.

Suprihatin, S., & Tresnaningsih, E., (2013). "Dampak Konvergensi International Financial Reporting Standards terhadap Nilai Relevan Informasi Akuntansi". *Jurnal Akuntansi dan Keuangan Indonesia*. Vol 10, No 2: 171-183.

Otoritas Jasa Keuangan, (2015). *Salinan Peraturan Otoritas Jasa Keuangan Nomor 6/POJK.03/2015 tentang Transparansi dan Publikasi Laporan Bank*.

Ota, K., (2003). "The Impact of Price and Return Models on Value Relevance Studies: A Review of Theory and Evidence". *Accounting Research Journal*. Vol 16, No1: 6-20.

Spence, M. (2002). "Signaling in Restropect and The Informational Structure of Markets". *The American Economic Review*. Vol 92, No 3: 434-459.

Yurisandi, T., & Puspitasari, E., (2015). "Financial Reporting Quality-Before and After IFRS Adoption Using NiCE Qualitative Measurement". *Social and Behavioral Sciences*. Vol 211: 644-652.

Yusrina, H., Mukhtarruddin, M., Fuadah, L.L., & Sulong, Z., (2017). "International Financial Reporting Standards Convergence and Quality of Accounting Information: Evidence from Indonesia". *International Journal of Economics and Financial Issues*. Vol 7, No 4: 433-447.