## **DAFTAR PUSTAKA**

- Al-Gharri Magazine for Economic and Administrative Sciences, ninth year, issue (29), pp. 189-218.
- Al-sakini, Al-awawdeh,(2015). "The Effect of Accounting Conservatism and its Impacts on the fair Value of the Corporation: an empirical study on Jordanian Public Joint-stock Industrial Companies". International Journal of Business and Social Science Vol. 6, No. 7; July 2015.
- Al-Zahrah, Karrar, aouja, Hassanein, Talab, Hassanein, (2013). "Measuring the fair value of the ordinary shares using p/e model; empirical study on private Iraqi banks listed in the Iraq capital market".
- APR, (2014). "The Implications of Research on Accounting Conservatism for Accounting Standard Setting". Journal of Accounting and Business Research.
- Ball, R., Shivakumar L., (2005). "Earnings quality in U.K. private firms", Journal of Accounting and Economics (January, 2005).
- Basu, S., (1997). "The Conservatism Principle and The Asymmetric Timeliness of Earnings". *Journal of Accounting & Economics*, (Vol. 24), P. 3 37.
- Basu / GregoryB.Waymire,(2017). "Historical Costand Conservatism Are Joint Adaptations That Help Identify Opportunity Cost". *Accounting ,Economics and Law*: A Convivium. 2017;20160070.
- Beaver, W. and Ryan, S., (2000). "Biases and lags in book value and their effects on the ability of the book-to-market ratio to predict book return on equity". *Journal of Accounting Research*, Vol., 38, P. 127-148.
- Byoun, S. (2008), "How and when do fims adjust their capital structures towards targets?", *Journal of Finance*, Vol. 63 No. 6, pp. 3069-3096.
- Campa, J.M. and Kedia, S. (2002), "Explaining the diversifiation discount", Journal of Finance, Vol. 57 No. 4, pp. 1731-1762.
- Dewa Kadek Oka Kusumajaya,(2011). "Pengaruh Struktur Modal dan Pertumbuhan Perusahaan Terhadap Profitabilitas Dan Nilai Perusahaan Pada Perusahaan Manufaktur di Bursa Efek Indonesia". Universitas Udayana.
- Dr. Enni Savitri, Se, Mm.Ak(2016). "Konservatisme Akuntansi Cara Pengukuran, Tinjauan Empiris Dan Faktor-Faktor Yang Mempengaruhinya". *Penerbit Pustaka Sahila Yogyakarta Perum Griya Penen Asri* Blok A-8 Harjobinangun Pakem Sleman Yogyakarta 55582, Mobile: 085-640-425-983.
- Eriotis, N., (2007). "How firm characteristics affect capital structure: an empirical study". *Managerial Finance*, Vol. 33, pp. 321-331.
- Feras M Salama Karl Putnam , (2015), "Accounting conservatism, capital structure, and global diversification", *Pacific Accounting Review*, Vol. 27 Iss 1 pp. 119 138.

- Givoly, D. and C. Hayn, (2000). The changing time-series properties of earnings, cash flows and accruals: Has financial reporting become more conservative?, Journal of Accounting and Economics, Vol. 29, P. 287-320. *International Journal of Business and Social Science Vol. 6, No. 7; July 2015* 241.
- Givoly, D., C. Hayn and A. Natarajan, (2007). "Measuring reporting conservatism". *The Accounting Review*, Vol. 82.
- Hamdan, Allam Mohamed (2011). "The impact of accounting conservatism on improving the quality of financial reports: Empirical study on Jordanian industrial corporations". *Studies of Administrative Sciences Journal*, vol. (38), no. 2, pp. 415-433.
- Hamdan, Alam, (2012). "The affecting factors on the quality of earnings: directory from the Jordanian industrial companies". *Islamic University of Economic and Management Studies Journal*, vol. 20, no. 1, ppR265F30S. ANDALAS
- Hendrickson, Don, (2008). "Accounting theory, translation and localization"Dr. KamalKhalifa Abu Zeid, *Fourth Edition*.
- Hawwari and Obeid (1999). Financial management, Cairo, Arabic Republic of Egypt.
- Imelda, W., (2011). "Analisis Pengaruh Profitabilitas, Leverage, Ukuran Perusahaan". Divident Pay Out Ratio Terhadap Expected Earning Perusahaan Manufaktur Yang Go Publik di BEI. Jurnal Akuntansi dan Keuangan, hal. 140-152.
- Ionascu, M., (2012). "Fair Value Measurements and Earnings Forecasts Accuracy: Evidence for Romanian ListedCompanies". Accounting and Management Information Systems, Vol. 11, No. 4, pp. 532–544.
- Ismail, T., and Elbolok, R., (2011). "Do Conditional and Unconditional Conservatism Impact Earnings Quality and Stock Prices in Egypt?" *Research Journal of Finance and Accounting*. Vol (2), No.12, 2011.

Iqbal, Omar, al-Qidah, Ma'moun (2014). "The impact of financial crises on supporting the accounting conservatism policy: A study on the Jordanian industrial corporations". *An-Najah University Journal for research, the Humanities*, vol. 28, no. 4, pp. 895-919.

Jaggi, B., and Xin, H., (2014). Accounting Conservatism and Management Earnings Forecast.

- Jain, P., Rezaee, Z., (2004). The Sarbanes-Oxley Act of 2002 and accounting conservatism. Working paper.
- Jian Zhang,(2011). "The Effect of IFRS Adoption on Accounting Conservatism- New Zealand Perspective", Auckland University of Technology in partial fulfillment of the degree of Master of Business.

- John, M. and R.K. Goind, 201 2. "Fair value measurement under IFRS 13". *Financial Reporting Accountancy Ireland*, Vol. 44, No. 4.
- Kieso, D., Weygandt, J., and Warfield T., (2012). *Intermediate Accounting*. 14th edition, John Wiley & Sons, Inc.
- Kim, Y., Li, S., Pan, C., and Zuo, L., (2012). "The role of accounting conservatism in the equity market: Evidence from seasoned equity offerings". *Working Paper*, MIT Sloan School of Management, and Santa Clara University.
- Kuben, R., (2008). "Financial Leverage and Firm Value". Gordon Institute of Business Science, University of Pretoria.
- Lafond, R., and Watts, R. L. (2007). "The information role of conservative financial statements". *The Accounting Review* (2007).
- Li, Jing, (2009). "Accounting Conservatism and Debt Contracts: Efficient Liquidation and Covenant Renegotiation." *Contemporary Accounting Research*, Forthcoming.
- Lu, C., (2012). "Earnings Quality, Risk-taking and Firm Value: Evidence from Taiwan". International Proceedings of Economics Development and Research, Vol. 50, No. 24, P. 119-123.
- Lyimo. G., (2014). "Conditional Conservatism and its Effect on Earnings Quality and Stock Prices in Indian Capital Market". *European Journal of Business and Management*, Vol. (6), No.22, P. 98-104.
- Modigliani, F. and Miller, M. H (1958). "The cost of capital, corporation finance and the theory of investment". *American Economic Review*. Vol. 47(3), P. 261 -297.
- Najjar, Jamil Hassan (2013). "The impact of applying fair value accounting on the reliability and convenience of information the financial statements issued by the Palestinian public shareholding companies, applied study from the viewpoint of Auditors and financial managers". The Jordanian Journal of business management, vol (9), N (3), pp. 465-493.
- Nakano, M., Otsubo, F., and Takasu, Y., (2014). "Effects of Accounting Conservatism on Corporate Investment Levels, Risk Taking, and Shareholder Value". IMES Discussion Paper Series, Discussion Paper No. 2014-E-10.
- Paul Jaijairam.(2013). "Fair Value Accounting VS. Historical Cost Accounting", Review of Business Information Systems, Vol. 17, No. 1, First Quarter 2013.
- Paul jaijaran,(2013). "fair value accounting vs historical cost accounting". Bronx community College, university of new york, USA. review business information systems.
- Penman, S., Zhang X., (2002). "Accounting Conservatism, the Quality of Earnings, and Stock Returns". *The Accounting Review*, Vol. 77, Issue 2.

- Putu, N., Moeljadi, Djumahir, and Djazuli, A., (2014). "Factors Affecting Firms Value of Indonesia Public Manufacturing Firms". *International Journal of Business and Management Invention*, Vol. 3, (2), PP.35-44.
- Rajhans, R., and Kaur, K., (2013). "Financial Determinants of Firm's Value: Evidence from Indian Firms". ZENITH International Journal of Business Economics & Management Research (ZIJBEMR), Vol.3 (5), PP 70-76.
- Roychowdhury, S. and Watts, R.L. (2006). "Asymmetric timeliness of earnings, market-tobook and conservatism in financial reporting, *forthcoming in the Journal of Accounting* & *Economics*.
- Ruch G, Gary Taylor(2015), "Accounting Conservatism: A Review of the Literature".
- Sa'ad Al-Sakini, Dr. Hanan Al-Awawdeh (2015), "The Effect of Accounting Conservatism and its Impacts on the fair Value of the Corporation: an empirical study on Jordanian Public Joint-stock Industrial Companies", *International Journal of Business and Social Science*. Vol. 6, No. 7; July .
- Sadat Muhammad Pulungan,(2016). "Accounting Conservatism Analysis In Indonesia After Adoption Of Ifrs And Relation To The Characteristics Of The Board As One Of The Mechanism Of Corporate Governance (Empirical Study on Manufacturing Companies Listed on the Stock Exchange)".
- Sa'afin, Haitham, (2005). International accounting standards amended and the international financial reporting standards, professional workshop, second meeting, Amman, Jordan, 2005.
- Salah, Hawass, (2008). New trend towards IFRS . Phd thesis, not published, Algeria.Obeidat, Samer, (2008). "The cost of financing use in equity assessment: a Applied study in Amman stock exchange". Unpublished master thesis in banks and finance, School of business administration, Al al-Bayt University, Jordan.
- Shaffer Sanders. (2012). "Evaluating the Impact of Fair Value Accounting on Financial Institutions":, This paper available on The Quantitative Analysis Unit of the Federal Reserve Bank of Boston electronic.
- Shawawra, Faisal, (2012). "The factors influencing application of financial restructuring in Jordanian Public Shareholding companies, applied to Arabic Potash Company". Business Management College, and Mu'ttah University.
- Shehzad, K., and Ismail, A., (2014). "Value relevance of Accounting Information and its Impact on Stock Prices: Case Study of Listed Banks at Karachi Stock Exchange". *Journal of Economic* Info, Vol 3, No. (1), PP. 40-48.
- Sujoko dan Ugy Soebiantoro, (2007). "Pengaruh Struktur Kepemilikan saham, Leverage, Faktor intern, dan extern terhadap nilai perusahaan". *Journal Ekonomi Manajemen. Fakultas Ekonomi*, Universitas Petra.

- Wang, R., Ó Hogartaigh, C., and Zijl, T., (2009), "Measures of accounting conservatism: a construct validity perspective", *Journal of Accounting Literature*, Vol. 28, P. 165-203.
- Waryanti, (2009). "Influence of Company Characteristics Against Disclosure of the Social Manufacturing Company in Indonesia Stock Exchange". Unpublished Thesis in Accounting, UNDIP.
- Watts, R., (2003). "Conservatism in accounting part i: Explanations and implications". *Accounting Horizons*, Vol. 17(3), P. 207-221.
- Watts, Ross L. and Zuo, Luo, (2012). "Accounting Conservatism and Firm Value: Evidence from the Global Financial Crisis". *MIT Sloan Research Paper* No. 4941-11.
- Younis, Khaled Abdel Rahman, (2012). "The impact of applying fair value accounting for financial instruments on stockreturns". analytical study of companies listed on the PSE, unpublished master thesis, *Islamic University of Gaza*.

