

## DAFTAR PUSTAKA

- Alhalik. 2015. *PSAK Terkini Berbasis IFRS terkait OCI vs SAK ETAP*. Ikatan Akuntan Indonesia, Jakarta.
- Arivandjik. *Pengertian Pertambahan dan Gambaran*. Diakses pada tanggal 2 November 2015. <http://arivandjik.blogspot.co.id/2012/12/pengertian-pertambahan-dan-gambaran.html>
- Binus Univeristy. *Perbedaan Antara PSAK 1 2013 dengan 2009*. Diakses pada tanggal 2 November 2015. <http://accounting.binus.ac.id/2014/07/11/perbedaan-antara-psak-no-1-tahun-2013-degnan-psak-no-1-tahun-2009/>
- Bisiranawati, Nuri. 2014. *Sejarah Perkembangan Pengadopsian Sak Konvergensi IFRS*. STIE Widya Gama. Lumajang.
- Choi, JH, dan Jang Y. 2006. *Implication of Comprehensive Income Disclosure for Future Earnings and Analysts' Forecasts*. Singapore Management University. Institutional Knowledge at Singapore Management University, Singapura.
- Cristofaro, T dan Falzago, B. 2014. *What trend for CI presentation? Evidence From Italy*. International Journal of Accounting and Taxation, Vol. 2, No. 3, pp. 17-40, Yunani.
- Dehning, B dan Ratliff, P. 2004. *Comprehensive Income: Evidence on the Effectiveness of FAS 130*. The Journal of American Academy of Business, Cambridge.
- Dumitrana, M, Jianu, J, dan Jinga, G. 2010. *Comprehensive Income – Past, Present And Future*. Analele Stiintifice Ale Universitatii.

Handoko. *Perubahan Akuntansi 2011*. Diakses pada tanggal 2 November 2015.  
<https://rogonyowosukmo.wordpress.com/2011/01/17/perubahan-akuntansi-2011/>

Ikatan Akuntan Indonesia (IAI). 2009. *Standar Akuntansi Keuangan Tahun 2009*. Salemba Empat, Jakarta.

Ikatan Akuntan Indonesia (IAI). 2012. *Standar Akuntansi Keuangan per 1 Juni 2012*. Salemba Empat, Jakarta.

Ikatan Akuntan Indonesia (IAI). 2013. *Standar Akuntansi Keuangan*. Salemba Empat, Jakarta.

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.

Martani, Dwi. 2015. *PengantarPSAK Berbasis IFRS Efektif Tahun 2015*. Universitas Indonesia, Jakarta.

Ngmenipuo, I.M, 2014. *Reporting Comprehensive Income Issues, Empirical Evidence From Ghana*. International Journal of Economics, Commerce and Management, Ghana.

PWC. *What Is Exactly Other Comprehensive Income*. Diakses pada tanggal 2 November 2015. <http://pwc.blogs.com/ifrs/2009/09/what-exactly-is-other-comprehensive-income.html>

Riadi, Muchlisin. *Laporan Keuangan*. Diakses pada tanggal 2 November 2015.  
<http://www.kajianpustaka.com/2012/12/laporan-keuangan.html>

Sadeli, M. 2002. *Dasar-dasar Akuntansi*. PT. Bumi Aksara, Jakarta.

Saeedi,A. *Examining the Superiority of Comprehensive Income to Net Income as a Measure of Firm Performance*. Accounting Department, University of Isfahan, Hezarjerib Street, Isfahan, Iran.

Smith, Pamela A dan Tse, Senyo. 1998. *Reporting comprehensive income: Does it really affect stock prices?*. Journal of Corporate Accounting & Finance Volume 9, Issue 4, pages 75–86, Summer 1998.

Syafri Harahap, Sofyan. 2008. *Analisa Kritis atas Laporan Keuangan*. PT. Raja Grafindo Persada, Jakarta.

Tetuko. Dwi Tomy. 2012. *Pengaruh Pengungkapan Other Comprehensive Income Terhadap Manajemen Laba*. Universitas Sebelas Maret.

Wikipedia. *Accumulated Other Comprehensive Income*. Diakses pada tanggal 2 November 2015.

[https://en.wikipedia.org/wiki/Accumulated\\_other\\_comprehensive\\_income](https://en.wikipedia.org/wiki/Accumulated_other_comprehensive_income)

Wikipedia. *Laporan Keuangan*. Diakses pada tanggal 2 November 2015.

[https://id.wikipedia.org/wiki/Laporan\\_keuangan](https://id.wikipedia.org/wiki/Laporan_keuangan)

Winarno, Nadia Khairina. 2015. *Relevansi Nilai Relatif Total Laba Komprehensif dan Laba Bersih Terhadap Harga Saham*. Universitas Gadjah Mada, Yogyakarta

Wongi, L. 2012. *The Usefulness of Other Comprehensive Income Items in Japan*. JEL Classification: M40, M48.

Zülch, H and Pronobis, P. 2010. *The Predictive Power of Comprehensive Income and Its Individual Components under IFRS*. HHL – Leipzig Graduate School of Management