

DAFTAR PUSTAKA

- Ali, Ashiq.1994. The Incremental Information Content of Earnings, Working Capital from Operation and Cash Flows. *Journal of Accounting Research*, Vol.32, No.1, Spring, pp.61-73
http://www.jstor.org/stable/2491387?seq=1#page_scan_tab_contents
- Aboody, David; Barth, Mary E dan Ron Kasznik. 2006. Do Firms Understate Stock Option-Based Compensation Expense Disclosed under SFAS 123? *Review of Accounting Studies* 11, December 2006.
<https://link.springer.com/journal/11142>
- Abdul, Halim.2005. *Analisis Investasi*. Edisi Kedua. Jakarta : Salemba Empat
- Almilia, L, S., dan Sulistyowati, Dwi. (2007). *Analisa terhadap Relevansi NilaiLaba, Arus Kas Operasi dan Nilai Buku Ekuitas pada Periode disekitar Krisis Keuangan pada Perusahaan Manufaktur di BEJ*.
<https://spicaalmilia.files.wordpress.com/2008/08/penelitian-relevansi-nilai.pdf>
- Barth, M. E., W. H. Beaver, dan W. R. Landsman. 2001. The Relevance of The Value Relevance for Accounting Policy Makers: Another View. *Journal of Accounting and Economics* 1-38.
<http://www.econ.kyotou.ac.jp/~hujii/myweb/GradSchool%202013%20AccA%20Barth%202001.pdf>
- Barth, Mary E., Donald P. Cram, dan Karen K Nelson, 2001. Accruals and the Prediction of Future Cash Flows. *The Accounting Review*. Vol 76: 27-57.
blog.umy.ac.id/ervin/files/2012/06/K-AKPM-03.pdf
- Black, E. L.1998.“Which Is More Value Relevance Earnings or Cash Flow? A Life Cycle Examination”.*Journal of Financial Statement Analysis* 4.
https://papers.ssrn.com/sol3/Data_Integrity_Notice.cfm?abid=118089
- Boos, Monica. 2003. International Transfer Pricing. The Valuation of Intangible Assets. *Aspen Publishers, Inc. Amerika Serikat*. Hal 7
https://scholar.google.co.id/scholar?hl=id&as_sdt=0%2C5&q=Boos%2C+Monica.+2003.+International+Transfer+Pricing.+The+Valuation+of+Intangible+Assets.+Aspen+Publishers%2C+Inc.+Amerika+Serikat.+Hal+7&btnG=
- Breschi L, Foschi F, Nucci C, Montebugnoli L, Marchionni S, , Malagnino VA, Prati C., 2000, SEM Evaluation of Canal Wall Dentine Following Use of Mtwo and ProTaper NiTi Rotary Instruments, *Int Endod J.*, 37:832- 839
https://econpapers.repec.org/article/ecjeconjl/v_3a110_3ay_3a2000_3ai_3a46_3_3ap_3a388-410.htm

Chang, L.S., K.S. Most, and C.W. Blain. 1986. The Utility of Annual Reports: An International Incremental Information Content of Cash Flows from Operation. *Journal of Accounting Research*, Vol.34, No.1, pp.173-181. <http://ejournal.uin-malang.ac.id/index.php/el-muhasaba/article/view/2364/pdf>

Canibano, L., et al, 2000. Accounting for intangibles: a literatur review. *Journal of Accounting Literatur*, Vol 19, pp. 102-130. <https://www.tandfonline.com/doi/abs/10.1080/00014788.2008.9663332>

Cardoza, et al. 2006. *The Power of Intangible Asset An Analysis of the S&P 500*. Chicago: Ocean Tomo. <https://www.lesi.org/les-nouvelles/les-nouvelles-online/2006-2015/2006/march-2006/2011/08/08/the-power-of-intangible-assets-an-analysis-of-the-s-p-500->

Collins, D.W., E. Maydew dan L. Weis. 1997. Changes in the Value Relevance of Earnings and Book Values over the Past Forty Years. *Journal of Accounting and Economics*. Vol 24. 39-67. <https://www.sciencedirect.com/science/article/pii/S0165410197000153>

Easton, P. D. 1999. "Security Returns And The Value Relevance Of Accounting Data". *Accounting Horizon*. 13(4).399-412. http://staff.ui.ac.id/system/files/users/ratnadewi_aaa/material/easton1999.pdf

Eberhart, R.C., Shi, Y., Comparing Inertia Weight and Constriction Factors in Particle Swarm Optimization, *Proceeding of the 2004 Congress on Evolutionary Computation*, Vol. 1, pp. 84-88, 2004. <https://web.stanford.edu/~eberhard/downloads/2004SeeingBlackRaceCrimeandVisualProcessing.pdf>

Edvinsson, L. and M. Malone. 1997. *Intellectual Capital: Realizing Your Company's True Value by Finding Its Hidden Brainpower*. HarperCollins, New York, NY. www.ejkm.com/issue/download.html?idArticle=62

Financial Accounting Standard Board (FASB). 2000. SFAC No. 2. *Qualitative Characteristic of Accounting Information*
www.fasb.org/cs/BlobServer?blobcol=urldata&blobtable=MungoBlobs&blobkey=id&blobwhere=1175820900526&blobheader=application%2Fpdf
Financial Accounting Standard Board (FASB). 2000. SFAC No. 2.
Qualitative Characteristic of Accounting Information

- Francis, J. & K. Schipper., (1999). "Have Financial Statements Lost Their Relevance?" *Journal of Accounting Research* (Autumn): 319 – 352.
https://www.jstor.org/stable/2491412?seq=1#page_scan_tab_contents
- Francis, J., and K. Schipper. 1999. Have Financial statement lost their relevance? *Journal of Accounting Reserch*, 37 (2): 319-352.
<https://www.jstor.org/stable/i342846?refreqid=excelsior%3Ad4f8171e5cff5f34d333d3ec35f0b100>
- Ghozali, Imam. 2005. *Aplikasi Analisis Multivariate dengan program SPSS*, Badan Penerbit Universitas Diponegoro, Semarang
- Healy, P. dan K.G. Pelepu. 2001. A Review of the Voluntary Disclosure Literature. *Journal of Accounting & Economics*. Vol. 31. 105-231
<https://www.sciencedirect.com/science/article/pii/S0165410101000180?via%3Dihub>
- Hendriksen, Eldon S, 2000, *Teori Akuntansi*, Jakarta : Erlangga.
<http://library.um.ac.id/free-contents/index.php/buku/detail/teori-akuntansi-jilid-2-eldon-s-hendriksen-alih-bahasa-nugroho-widjajanto-2534.html>
- Holthausen, Robert W. and Ross L. Watts, (2001). The Relevance of The Value Relevance Literature for Financial Accounting Standard Setting. *Journal of Accounting and Economics 31*: 3-75.
<http://citeseerx.ist.psu.edu/viewdoc/download?doi=10.1.1.614.1697&rep=rep1&type=pdf>
- Ikatan Akuntan Indonesia.2012. *Standart Akuntansi Keuangan per 1 Juni 2012*. Jakarta: Salemba Empat.
- Indra dan Fazli Syam, 2004. Hubungan Laba Akuntansi, Nilai Buku, dan Total Arus Kas dengan Market Value : Studi Akuntansi Relevansi Nilai, *Simposium Nasional Akuntansi VII*, 2-3 Desember 2004 : 931 -944.
<http://pdeb.fe.ui.ac.id/?p=7093>
- Indrawan Adisulistyo. 2011. Pengaruh Pengumuman Right Issue Terhadap Return Saham dan Tingkat Likuiditas Saham di Bursa Efek Indonesia Tahun 2003-2007 (Analisis Abnormal Return dengan Market Model). *Skripsi USM*, Surakarta. <https://core.ac.uk/download/pdf/12347652.pdf>
- Jianwei, L dan Chunjiao, L. 2007. "Value Relevance Of Accounting Information In Different Stock Market Segments: The Case Of Chinese A-, B-, And H-Shares". *Journal Of International Accounting Research*.6(2).55-81.
<https://doi.org/10.2308/jiar.2007.6.2.55>

- Jogiyanto Hartono, 2013. *“Teori Portofolio dan Analisis Investasi”*, B Yogyakarta, Edisi Kedelapan, Yogyakarta.
- Jogiyanto. 2008. “Pengaruh Pelaporan Informasi Aset Tidak Berwujud Terhadap Relevansi Nilai Laporan Keuangan Untuk Pasar Saham: Pengujian Empiris di Bursa Efek Jakarta”. *Laporan Hasil Penelitian Hibah Bersaing (Tahun Pertama)*. Universitas Katolik Soegijapranata Semarang.
- Kallapur, S., & Kwan, S. (2004). The Value Relevance and Reliability of Brand Assets Recognized by U.K. firms. *Accounting Review* <http://aaapubs.org/doi/abs/10.2308/accr.2004.79.1.151?code=aaan-site&journalCode=accr>
- Keener, M. H. 2012. “The Relative Value Relevance Of Earnings And Book Value Across Industries”. *Journal Of Finance and Accountancy*. https://ac.els-cdn.com/S155041311200277X/1-s2.0-S155041311200277X-main.pdf?_tid=dc417458-75e3-444c-ab0a-cd8aa5d6eac3&acdnat=1522656893_62ddd85b5510072f13dd5b4f8135227c
- Lako, A. 2005. Relevansi Nilai Informasi Laporan Keuangan Untuk Investor Pasar Saham Indonesia: Suatu Bukti Empiris Baru Relevansi Nilai Informasi Laporan Keuangan Untuk Investor Pasar Saham Indonesia : Suatu Bukti Empiris Baru. *Simposium Riset Ekonomi II*. https://www.researchgate.net/publication/265634354_RELEVANSI_NILAI_INFORMASI_LAPORAN_KEUANGAN_UNTUK_INVESTOR_PASAR_SAHAM_INDONESIA_SUATU_BUKTI_EMPIRIS_BARU_RELEVANSI_NILAI_INFORMASI_LAPORAN_KEUANGAN_UNTUK_INVESTOR_PASAR_SAHAM_INDONESIA_SUATU_BUKTI_EMP
- Lako, A. 2006. *Relevansi Informasi Akuntansi Untuk Pasar Saham Indonesia: Teori dan Bukti Empiris*. Teori dan Bukti Empiris. Amara Books. Yogyakarta.
- Lev, B. dan R. Thiagarajan. 1993. Fundamental Information Analysis. *Journal of Accounting Research*. Vol. 31. No. 2. 190-215 <https://pdfs.semanticscholar.org/34dd/405c82c404f6e128199f293fc9d95ca06767.pdf>
- Nelvianti. 2013. Pengaruh Informasi Laporan Arus Kas, Laba, dan Ukuran Perusahaan terhadap Abnormal Return Saham pada Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia. *Skripsi*. Fakultas Ekonomi Universitas Negeri Padang. <http://ejournal.unp.ac.id/students/index.php/akt/article/view/626>
- Ohlson, J. dan P. K. Shroff. 1999. Changes versus Levels in Earnings as Explanatory Variables for Returns: Some Theoretical Considerations. *Journal*

of *Accounting Research*. Vol 30. No 2. 210-225
http://www.jstor.org/stable/2491124?seq=1#page_scan_tab_contents

Oyerinde, D. T. 2009. "Value Relevance Of Accounting Information In Emerging Stock Market: The Case Of Nigeria". *Repositioning African Business and Development for the 21th Century. Proceedings of the 10th Annual Conference*.

https://www.academia.edu/6644359/VALUE_RELEVANCE_OF_ACCOUNTING_INFORMATION_IN_THE_NIGERIAN_LISTED_CONGLOMERATE_FIRMS

Paul Zarowin dan Livnat Joshua. 1999. "The incremental information content of cash flow components. *Journal of Accounting and Economics*", 13.
<https://www.sciencedirect.com/science/article/pii/016541019090066D>

Puspitaningtyas, Z. (2012). Relevansi nilai informasi akuntansi dan manfaatnya bagi investor. *Ekuitas: Jurnal Ekonomi dan Keuangan* , 164-183.
<http://perpustakaan.unitomo.ac.id/repository/20121008003.pdf>

Ratih, Adining Hapsari. 2002. Pengaruh Keputusan Investasi, Keputusan Pendanaan dan Kebijakan Deviden terhadap Nilai Perusahaan Publik di BEJ. *Jurnal Riset Akuntansi*, Volume 7, NO.2. Hal 13-25
https://journal.unnes.ac.id/artikel_sju/maj/2517

Samsul, Mohammad. (2006). *Pasar Modal dan Manajemen Portofolio*. Edisi Pertama. Jakarta : Erlangga
<https://www.goodreads.com/book/show/30214347-pasar-modal-manajemen-portofolio>

Sawarjuwono, T. dan A.P. Kadir. (2003). Intellectual Capital: Perlakuan, Pengukuran dan Pelaporan. *Jurnal Akuntansi dan Keuangan*, 5 (1), 35-57.
<https://media.neliti.com/media/publications/74340-ID-intellectual-capital-perlakuan-pengukura.pdf>

Sekaran, Uma & Roger Bougie, 2013, *Research Methods For Business Sixth Edition*, Jakarta : Salemba Empat
<http://digilibfeb.ub.ac.id/inlislite3/opac/pencariansederhana?action=pencarianSederhana&ruas=Pengarang&bahan=1&katakunci=Uma%20Sekaran>

Song, C. Joon, Thomas, W. dan Han Yi. 2010. Value Relevance of FAS 157 Fair Value Hierarchy Information and the Impact of Corporate Governance Mechanisms. *The Accounting Review*. Vol, 85, No.4, p. 1375-1410.
<http://aaapubs.org/doi/10.2308/accr.2010.85.4.1375?code=aaan-site>

Subramanyam, K.R. 1996. The Pricing of Discretionary Accruals. *Journal of Accounting and Economics*. (Agustus-Desember). 249-281.

https://econpapers.repec.org/article/eeejaecon/v_3a22_3ay_3a1996_3ai_3a1-3_3ap_3a249-281.htm

Suharto, Hari. 2009. Bagaimana Menghitung Fair Value? *Majalah Akuntan Indonesia*. Edisi No. 16/Tahun III/2009. <https://www.scribd.com/document/97058615/ai-edisi-16>

Svensson, E. dan A. Larsson. 2009. "Value Relevance Of Accounting Information-A Swedish Perspective". *Working Paper.School of Economics and Commercial Law at Gothenburg University*. https://gupea.ub.gu.se/bitstream/2077/20811/1/gupea_2077_20811_1.pdf

Weygant, Jerry J and Kieso, Donald E and Kimmel, Paul D, 2015. *Accounting Principles Pengantar Akutansi*, Edisi Ketujuh, Penerbit Salemba Empat, Jakarta,

Widijanti, Devy A. 2010. *Pengaruh Relevansi Informasi laba dan Arus Kas Terhadap Nilai Pasar Ekuitas Perusahaan Berdasarkan Siklus Hidup Perusahaan Manufaktur di BEI Tahun 2005-2007*. Universitas Negeri Semarang, Semarang. <http://lib.unnes.ac.id/3853/>

Wijayanti, Natasha Yuni. 2011. Relevansi Nilai Aset Tidak Berwujud Untuk Nilai Pasar Saham Dengan Nilai Buku Ekuitas dan Laba Operasi Sebagai Variabel Kontrol. *Skripsi*. Unika Soegijapranata, Semarang <http://repository.unika.ac.id/11264/>

Wyatt, Anne. (2008) What Financial and Non-financial Information On Intangibles is Value-relevant?. *Accounting and Business Research* https://papers.ssrn.com/sol3/papers.cfm?abstract_id=1103443

Zhao, R. 2002. Relative Value Relevance of R&D Reporting: An International Comparison. *Journal of International Financial Management and Accounting*. Vol. 13. No.2. 153-174 https://papers.ssrn.com/sol3/papers.cfm?abstract_id=313469