



DAFTAR PUSTAKA

- Abayadeera, N. (2010). "Value Relevance of Information in Hi-Tech Industries in Australia: Accounting Information and Intangible Assets Disclosures". *Global Review of Accounting and Finance*, 1(1), 77–99.
- Abdul-Shukor, Z., Ibrahim, M., & Kaur, J. (2008). "The Value Relevance of Intangibles Non-Current Assets in Different Economic Conditions". *International Review of Business Research Papers*, 4(2), 316–337.
- Aboudy, D., & Lev, B. (1998). "The Value Relevance of Intangibles: The Case of Software Capitalization". *Journal of Accounting Research*, 36, 161.
- Abrahams, T., & Sidhu, B. K. (1998). "The Role of R&D Capitalisations in Firm Valuation and Performance Measurement". *Australian Journal of Management*, 23(2), 169–183.
- Ahmadi, A., & Bouri, A. (2018). "The Accounting Value Relevance of Earnings and Book Value: Tunisian Banks and Financial Institutions". *International Journal of Law and Management*, 60(2), 342–354.
- Al-Ahmed, M. K., & Tawfik, O. I. (2021). "Effect of Intangible Assets on the Value Relevance of Accounting Information: Evidence from Emerging Markets". *Journal of Asian Finance, Economics and Business*, 8(2), 387–399.
- Alfarah, M., & Alanezi, F. (2011). "The Usefulness Of Earnings And Book Value for Equity Valuation to Kuwait Stock Exchange Participants". *International Business & Economics Research Journal*, 10(1), 73–90.
- Amir, E., & Lev, B. (1996). "Value Relevance of Non Financial Information : The Wireless Communications Industry". *Journal of Accounting & Economics*, 22, 3–30.

Hak Cipta milik IBIKKG (Institut Bisnis dan Informatika Kwik Kian Gie)

Hak Cipta Dilindungi Undang-Undang

1. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:

- a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.
- b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.

2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



Ang, J. S., Cole, R., & Lin, J. W. (2007). "Agency costs and Ownership Structure". The Journal of Finance, LV(1), 81–106.

Aulia, F. P., Koeswayo, P. S., & Bede, D. (2020). "Relevance of Intangible Asset, Equity Book, and Earning Value on Stock Price in Information Technology Era". Journal of Accounting Auditing and Business, 3(1), 135.

Ayers, B. C. (1998). "Deferred Tax Accounting Under SFAS no. 109: An Empirical Investigation of Its Incremental Value-Relevance Relative to APB no. 11". Accounting Review, 73(2), 195–212.

Badu, B., & Appiah, K. O. (2018). "Value Relevance of Accounting Information: An Emerging Country Perspective". Journal of Accounting & Organizational Change, 14(4), 473–491.

Ball, R., & Brown, P. (1968). "An Empirical Evaluation of Accounting Income Numbers". Journal of Accounting Research, 6(2), 159–178.

Bao, B.-H., & Chow, L. (1999). "The Usefulness of Earnings and Book Value for Equity Valuation in Emerging Capital Markets : Evidence From Listed Companies in the People's Republic of China". Journal of International Financial Management and Accounting, 10(2), 87–104.

Berry, K. T. (1995). "An Examination of The Value Relevance of Oil and Gas Reserve Quantity Disclosures".

Bhatia, M., & Mulenga, M. J. (2019). "Value Relevance of Accounting Information: Comparative Study of Indian Public and Private Sector Banks". International Journal of Indian Culture and Business Management, 18(1), 12.

Black, E. L. (1998). "Which is More Value Relevant: Earnings or Cash Flow". SSRN



Electronic Journal, May, 1–49.

Burgstahler, D. C., & Dichev, I. D. (1997). "Earnings, Adaptation and Equity Value". *The Accounting Review*, 72(2), 187–215.

Clubb, C. D. B. (1996). "Valuation and Clean Surplus Accounting: Some Implications of The Feltham and Ohlson Model for The Relative Information Content of Earnings and Cash Flows". *Contemporary Accounting Research*, 13(1), 329–337.

Collins, D. W., Pincus, M., & Xie, H. (1999). "Equity Valuation and Negative of Equity". *The Accounting Historians Journal*, 74(1), 29–61.

Croissant, Y., & Millo, G. (2019). *Panel Data Econometrics with R*. (Vol. 3). Wiley.

Dahmah, F. N., Durand, R. B., & Watson, J. (2009). "The Value Relevance and Reliability of Reported Goodwill and Identifiable Intangible Assets". *British Accounting Review*, 41(2), 120–137.

Dandago, K. I., & Hassan, N. I. (2013). "Decision Usefulness Approach To Financial Reporting : A Case For Malaysian Inland Revenue Board". *Asian Economic and Financial Review*, 3(6), 772–784.

Dhaliwal, D., Subramanyam, K. R., & Trezevant, R. (1999). "Is Comprehensive Income Superior to Net Income as a Measure of Firm Performance?". *Journal of Accounting and Economics*, 26(1–3), 43–67.

Doran, B. M., Collins, D. W., & Dhaliwal, D. S. (1988). "The Information of Historical Cost Earnings Relative to Supplemental Reserve-Based Accounting Data in the Extractive Petroleum Industry". *Accounting Review*, 63(3), 389–413.

Dumontier, P., & Labelle, R. (1998). "Accounting Earnings and Firm Valuation: The French Case". *International Journal of Phytoremediation*. 21(1), 163–183.



Eisenhardt, K. M. (1989). "Agency Theory: An Assessment and Review". *Academy of Management Review*, 14(1), 57–54.

El Shamy, M. A., & Kayed, M. A. (2005). "The Value Relevance of Earnings and Book Values in Equity Valuation: An International Perspective – The Case of Kuwait". *International Journal of Commerce and Management*, 15(1), 68–79.

Ely, K. & Waymire, G. (1999). "Intangible Assets and Equity Valuation in the Pre-SEC Era". April.

Fama, E. F. (1970). "Efficient Capital Markets: A Review of Theory and Empirical Work". *The Journal of Finance*, 2771–2771.

Fama, E. F., & Jensen, M. C. (1983). "Separation of Ownership and Control". *Journal of Law and Economics*, XXVI.

Feltham, G. A., & Ohlson, J. A. (1995). "Valuation and Clean Surplus Accounting for Operating and Financial Activities". *Contemporary Accounting Research*, 11(2), 689–731.

Financial Accounting Standards Board. (2010). *Conceptual Framework for Financial Reporting*. September, 1–32.

Financial Accounting Standards Board (FASB). (1978). *Statement of Financial Accounting Concepts No. 1*. Financial Accounting Foundation, 1–91.

Financial Accounting Standards Board (FASB). (1980). *Statement of Financial Accounting Concepts No. 2*.

Financial Accounting Standards Board (FASB). (1985). *Statement of Financial Accounting Concepts No. 6*. In Financial Accounting Foundation.

Hak Cipta Dilindungi Undang-Undang
Hak milik IBI KKG Institut Bisnis dan Informatika Kwik Kian Gie

1. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:

a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.

b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.

2. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



Firmansyah, A., Hertanto, K. M., & Anastia, A. (2020). "Evaluasi Pengungkapan Aset Tak Berwujud Pada Perusahaan Subsektor Telekomunikasi di Indonesia". (Issue August).

Francis, J., & Schipper, K. (1999). "Have Financial Statements Lost Their Relevance?". *Journal of Accounting Research*, 37(2), 319–352.

George, D., & Mallery, P. (2020). *IBM SPSS Statistics 26 Step by Step*. (Sixteenth). Routledge.

Ghozali, H. I. (2018). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25*. (Edisi 9). Badan Penerbit Universitas Diponegoro.

Global Entrepreneurship Network. (2020). *The Global Startup Ecosystem Report GSER 2020*.

Han, B. H., & Manry, D. (2004). "The Value-Relevance of R&D and Advertising Expenditures: Evidence from Korea". *The International Journal of Accounting*, 39(2), 155–173.

Harakeh, M., Lee, E., & Walker, M. (2019). "The Effect of Information Shocks on Dividend Payout and Dividend Value Relevance". *International Review of Financial Analysis*, 61, 82–96.

Harris, M. S., & Muller, K. A. (1999). "The Market Valuation of IAS versus US-GAAP Accounting Measures Using Form 20-F Reconciliations". *Journal of Accounting and Economics*, 26(1–3), 285–312.

Harris, T. S., & Ohlson, J. A. (1987). "Accounting Disclosure and Market's Valuation of Oil and Gas Properties". *The Accounting Review*, 62(4), 651–670.

Harris, Trevor S., & Ohlson, J. A. (1990). *Accounting Disclosures and the Market's*



Valuation of Oil and Gas Properties: Evaluation of Market Efficiency and Functional Fixation". *The Accounting Review*, 65(4), 764–780.

Hartono, J. (2017). *Teori Portofolio dan Analisis Investasi* (Edisi Kesebelas). BPFE-YOGYAKARTA.

Hazan, E., Smit, S., Woetzel, J., Cvetanovski, B., Krishnan, M., Gregg, B., Perrey, J., &

Hjartar, K. (2021). "Getting Tangible About Intangibles". McKinsey Global Institute, June, 40.

Hiltunen, R. T. (2021). "The Value Relevance of Intangible Assets and Goodwill". 56.

Holthausen, R. W., & Watts, R. L. (2001). "The Relevance of The Value-Relevance Literature for Financial Accounting Standard Setting". *Journal of Accounting and Economics*, 31(1–3), 3–75.

Hyunmi, J. (2018). "The Value Relevance and Reliability of Intangible Assets: Evidence from South Korea". *Global Business & Finance Review*, 23(2), 98–107.

Ikatan Akuntan Indonesia. (2009). *Pernyataan Standar Akuntansi Keuangan No. 1* (revisi 2009). 1–79.

Ikatan Akuntan Indonesia. (2016). *Kerangka Konseptual Pelaporan Keuangan*.

Peraturan Otoritas Jasa Keuangan Nomor 29/PJOK.04/2016, (2016).

International Accounting Standards Board. (2004). *IAS 38: Intangible Asset*.

International Accounting Standards Board. (2018). *Conceptual Framework for Financial Reporting*.

Iustian, R., & Arifah, D. A. (2013). "Analisis Pengaruh Informasi Laba Akuntansi, Nilai Buku Ekuitas, dan Arus Kas Operasi terhadap Harga Saham". *Fokus Ekonomi*, 8(1),



17–27.

Jahmani, Y., Choi, H. Y., Park, Y., & Wu, G. J. (2017). "The Value Relevance of Other Comprehensive Income (OCI) dan Its Components". *Accounting & Taxation*, 9(1),

1–11.

Jennings, R., LeClere, M. J., & Thompson, R. B. (1997). "Evidence on the Usefulness of Alternative Earnings per Share Measures". *Financial Analysts Journal*, 53(6), 24–

33.

Jensen, M., & Meckling, W. (1976). "Theory of the firm: Managerial Behavior, Agency Costs, and Ownership Structure". *Journal of Financial Economics*, 3(4), 305–360.

Ji, H. (2018). "The Value Relevance and Reliability of Intangible Assets: Evidence from South Korea". *Global Business and Finance Review*, 23(2), 98–107.

Kieso, D. E., Weyandt, J. J., & Warfield, T. D. (2019). *Intermediate Accounting*. (17th ed.). Wiley.

Kohler. (1983). *Kohler's Dictionary For Accountants (W. W. Cooper & Y. Ijiri (eds.))*. (6th Edition). Prentice Hall.

Laili, N., & Naimah, Z. (2018). "The Effect of International Financial Reporting Standard (IFRS) on The Value Relevance of Intangible Asset and Goodwill". *Journal of Contemporary Accounting and Economics*, 150–158.

Liu, H., & Ohlson, J. A. (2000). "The Feltham-Ohlson (1995) Model: Empirical Implications". *Journal of Accounting Auditing and Finance*, 15(3), 321–331.

Lundholm, R. J. (1995). "A Tutorial on the Ohlson and Feltham/Ohlson Models: Answers to Some Frequently Asked Questions". *Contemporary Accounting Research*, 11(2), 749–761.



Madhani, P. M. (2012). "Intangible assets: Value drivers for Competitive Advantage". *Best Practices in Management Accounting*, 30, 147–164.

Mulenga, M. J., & Bhatia, M. (2020). "Value Relevance of Reported Financials of NSE Listed Companies". *Afro-Asian Journal of Finance and Accounting*, 10(3), 295–319.

Musthafa, S. L., & Jahfer, A. (2013). "Value Relevance of Accounting Information: Evidence from Sri Lanka". *Third International Symposium SEUSL*, 21–30.

Ohlson, J. A. (1995). "Earnings, Book Values, and Dividends in Equity Valuation". *Contemporary Accounting Research*, 11(2), 661–687.

Olivera, L., Rodrigues, L. L., & Craig, R. (2010). "Intangible Assets and Value Relevance: Evidence from the Portuguese Stock Exchange". *British Accounting Review*, 42(4), 241–252. <https://doi.org/10.1016/j.bar.2010.08.001>

Panda, B., & Leepsa, N. M. (2017). "Agency theory: Review of Theory and Evidence on Problems and Perspectives". *Indian Journal of Corporate Governance*, 10(1), 74–95.

Popov, E. V., & Simonova, V. L. (2006). "Forms of Opportunism Between Principals and Agents". *International Advances in Economic Research*, 12(1), 115–123.

Schindler, P. S. (2019). *Business Research Method*. (Thirteenth). McGraw-Hill.

Scott, W. R. (2015). *Financial Accounting Theory*. (Seventh Ed). Pearson.

Sekaran, U., & Bougie, R. (2016). *Research Methods for Business*. (Seventh Ed). Wiley.

Shagan, S. L., & Dandago, K. I. (2013). "Decision Usefulness Approach to Financial Reporting: A Case for The General Public". 14th Asian Academic Accounting Association (4As) Annual International Conference.

Shamki, D., & Rahman, A. A. (2012). "Value Relevance of Earnings and Book Value:



Evidence from Jordan". International Journal of Business and Management, 7(3), 133–141.

Siekkinen, J. (2015). "Value Relevance of Fair Values in Different Investor Protection Environments". Accounting Forum, 1, 1–15.

Suwardjono. (2016). *Teori Akuntansi*. (Ketiga). BPFE-YOGYAKARTA.

Utami, F., & Haryono, S. (2021). "Relevansi Informasi Akuntansi Terhadap Harga Saham Perusahaan Listed Jakarta Islamic Index (JII)". Sistem Informasi, Keuangan, Auditing Dan Perpajakan, 5(2), 190–201.

Wegandt, J., Kimmel, P., & Kieso, D. (2018). *Accounting Principles*. (Thirteenth). Wiley.

Wild, J. J., & Shaw, K. W. (2019). "Fundamental Accounting Principles. In The Irwin Series in Accounting". (24th ed.). McGraw-Hill.

Williams, P. F., & Ravenscroft, S. (2015). "Rethinking Decision Usefulness". Contemporary Accounting Research, 32(2), 763–788.

Zogning, F. (2017). "Agency Theory : A Critical Review". European Journal of Business and Management, 9(2), 1–8.

Zuhairroh, F., Aji, T. S., & Ardiana, M. (2019). "Relevansi Nilai Inkremental Arus Kas Operasi Dan Laba (Earning After Tax) Terhadap Harga Saham". Jurnal Akademi Akuntansi, 2(2), 81–92.

Hak Cipta milik IBIKKG (Institut Bisnis dan Informatika Kwik Kian Gie)

Hak Cipta Dilindungi Undang-Undang

1. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:

a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.

b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.

2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.