

## REFERENCES

- Alnodel, A. (2018). *The Impact of IFRS Adoption on the Value Relevance of Accounting Information: Evidence from the Insurance Sector*. International Journal of Business and Management.
- Amelia, L. (2017). *IFRS Application in Southeast Asian Countries: Where does Indonesia Stand?* AP17 Indonesia Conference.
- Ashraf E. (2017). *Comparative evidence on the value relevance of IFRS-based accounting information in Germany and the UK*. Journal of International Accounting, Auditing and Taxation.
- Do Hoon Ki, Wook Bin Leem, & Jee Hoon Yuk. (2019). *The effect of IFRS adoption on the value relevance of accounting information: Evidence from South Korea*. Investment Management and Financial Innovations.
- Eli Bartov, Stephen R. Goldberg, & Myungsun Kim. (2002). *Comparative Value Relevance Among German, U.S. And International Accounting Standards: A German Stock Market Perspective*. Available at SSRN: <https://ssrn.com/abstract=316525>.
- Financial reporting framework in Indonesia*. (2021). Retrieved from IAS Plus: <https://www.iasplus.com/en/jurisdictions/asia/indonesia>
- Hendrickson, E. S. (2001). *Accounting Theory 15th edition*. Library of Congress Cataloging in Publication Data, Singapore.
- Holger Daske, Luzi Hail, Christian Leuz, & Rodrigo S. Verdi. (2008). *Mandatory IFRS Reporting Around the World: Early Evidence on the Economic Consequences*. ECGI - Finance Working Paper No. 198/2008, Chicago GSB Research Paper No. 12.
- Holthausen, R. W. (2000). *The Relevance of the Value Relevance Literature for Financial Accounting Standard Setting*. Available at SSRN: <https://ssrn.com/abstract=228950>.
- Irfan Hidayatullah, & Dyah Setyaningrum. (2019). *The Effect of IFRS Adoption on the Readability of Annual Reports: An Empirical Study of Indonesian Public Companies*.
- Jaemin Kim, & Sean Sehyun Yoo. (2009). *Market liberalization and foreign equity portfolio selection in Korea*. Journal of Multinational Financial Management.

- Joanne Horton, George Serafeim, & Ioanna Serafeim. (2013). *Does Mandatory IFRS Adoption Improve the Information Environment?* Contemporary Accounting Research.
- Joanne Horton, & George Serafeim. (2010). *Market Reaction to and Valuation of IFRS Reconciliation Adjustments: First Evidence from the UK.* Review of Accounting Studies.
- Joanne Horton, George Serafeim, & Ioanna Serafeim. (2010). *Does Mandatory IFRS Adoption Improve the Information Environment?* Contemporary Accounting Research.
- Juniarti. (2018). *The Value Relevance of IFRS Adoption in Indonesia.* Jurnal Akuntansi dan Keuangan Universitas Kristen Petra.
- Kargin, S. (2013). *The Impact of IFRS on the Value Relevance of Accounting Information: Evidence from Turkish Firms.* International Journal of Economics and Finance.
- Kothari, S. P. (2000). *The role of financial reporting in reducing financial risks in the market.* Conference Series.
- Manisha Khanna. (2014). *Value Relevance of Accounting Information: An Empirical Study of Selected Indian Firms.* International Journal of Scientific and Research Publications.
- Mary E Barth, William H Beaver, & Wayne R Landsman. (2001). *The Relevance of the Value Relevance Literature For Financial Accounting Standard Setting: Another View.* Journal of Accounting and Economics.
- Mary E Barth, William H. Beaver, & Wayne R. Landsman. (2000). *The Relevance of Value Relevance Research.* Journal of Accounting and Economics.
- Mary E Barth, William H. Beaver, & Wayne R. Landsman. (2007). *International Accounting Standards and Accounting Quality.* Stanford University Graduate School of Business.
- Mingyi Hung, & K.R. Subramanyam. (2007). *Financial Statement Effects of Adopting International Accounting Standards: the Case of Germany.* Review of Accounting Studies.
- Mironiuc, M., Carp, M., & Chersan, I. (2015). *The Relevance of Financial Reporting on the Performance of Quoted Romanian Companies in the Context of Adopting the IFRS.* Procedia Economics and Finance.

Okafor, O. A. (2016). *IFRS and Value Relevance: Evidence Based on Canadian Adoption*. International Journal of Managerial Finance.

Pasca, I. (2015). *Measuring the Effects of IFRS Adoption on Accounting Quality: A Review*. Procedia Economics and Finance.

*Pengertian Standar Akuntansi Keuangan (SAK)*. (2021). Retrieved from <http://iaiglobal.or.id/v03/standar-akuntansi-keuangan/sak>

Rocío Durán Vázquez, Arturo Lorenzo-Valdes, & Humberto Valencia-Herrera. (2005). *Value Relevance of the Ohlson model with Mexican data*. Contaduría y Administración.

*Who we are*. (2021). Retrieved from <https://www.ifrs.org/about-us/who-we-are/>

