

### DAFTAR PUSTAKA

- Arifin ZA, Kasman. (2014). Perlakuan Akuntansi Perminyakan Antara Succesfull Effort, Full Costing dan PSC Terms Pada Industri Migas Indonesia. *Jurnal Ekonomi, Manajemen, dan Akuntansi I*, Vol. 23, No. 2.
- Balsari. (2010). Earnings Conservatism In Pre- And Post- IFRS Periods In Turkey : Panel Data Evidence ON The Firm Spesific Factors.
- Basu, Sudipta. (1997). The conservatism principle and the asymmetric timeliness of Earnings. *Journal of Accounting and Economics*, Vol. 24, No. 1:3.
- Brooks, L., Buckmaster, D., 1976. Further evidence of the time series properties of accounting income. *Journal of Finance* 31, 1359-1373.
- Cortese, C. L., Irvine, H. J., and Kaidonis, M. A. (2009). Extractive industries accounting and economic consequences: Past, present and future. *Accounting Forum*, 33(1), 27–37.
- Cortese, Corinne., and Helen Irvine. (2010). Investigating International Accounting Standard Setting: The Black Box of IFRS 6. *Research in Accounting*.
- Deakin, Edward B. (1979). An Analysis of Differences between Non-Major Oil Firms Using Successful Efforts and Full Cost Methods. *The Accounting Review*, Vol. 54, No. 4 (Oct., 1979), pp. 722-734
- Elgers, P.T., Lo, M.H., 1994. Reduction in analysts' annual earnings forecast errors using information in prior earnings and security returns. *Journal of Accounting Research* 32, 290 303.
- Evelyn, Pranata. (2014) Pengaruh Adopsi IFRS Terhadap Kualitas Akuntansi Dilihat dari Manajemen Laba dan Konservatisme Pada Badan Osaha yang Terdaftar di BEI.
- Gallun. Wright. (2005) *Fundamentals of Oil and Gas Accounting*
- Givoly, D., and C. Hayn. (2002). Rising Conservatism: Implications for Financial Analysis. *Financial Analysts Journal*, Vol. 58, No. 1
- Haniati dan Fitriani. (2010). Pengaruh Konservatisme Terhadap Asimetri Informasi Dengan Menggunakan Beberapa Model Pengukuran Konservatisme.

- Ikatan Akuntan Indonesia. (2011). Exposure Draft PSAK 64: Eksplorasi dan Evaluasi Sumber Daya Mineral
- International Accounting Standard Board. (2004). IFRS 6, Exploration for and Evaluation of Mineral Resources.
- Jensen and Meckling. (1976). Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure.
- Juanda, A. (2007). Perilaku Konservatif Pelaporan Keuangan dan Risiko Litigasi pada Perusahaan Go Publik di Indonesia. Makalah dipresentasikan dalam Simposium Nasional Akuntansi X, Makasar.
- Kazemi. H. (2011). Investigating The Relationship Between Accounting Conservatism And Earnings Attributes. *World Applied Sciences Journal* 12, 1385-1396.
- Kieso, D. E., Jerry J. W., and Terry D. W., (2009), *Intermediate Accounting*, 13th ed., John Wiley and Sons, (Asia) Pte. Ltd.
- Lasdi. (2009). Pengujian Determinan Konservatisme Akuntansi. *Jurnal Akuntansi Kontemporer*. Vol 1, No.1.
- Lewis. (2006). Asymmetric Information, Adverse Selection And Seller Disclosure: The Case Of eBay Motor.
- Noviandika, Alfian. (2015). Perbandingan Tingkat Konservatisme Akuntansi Sebelum dan Sesudah Adanya Konvergensi IFRS di Indonesia dengan Metodeearning Andaccrual Measure.
- Nugroho, Yanuar. (2012). Konservatisme Akuntansi Dalam Teori Keagenan. *Jurnal Akuntansi*, Vol 1.
- Oktomegah, Calvin. (2012). Faktor-Faktor Yang Mempengaruhi Penerapan Konservatisme Pada Perusahaan Manufaktur di BEI. *Jurnal Mahasiswa Ilmiah Akuntansi*, Vol. 1, No. 1.
- Penman, S. H., dan X. J. Zhang. 2002. "Accounting Conservatism: The Quality of Earnings and Stock Returns", *The Accounting Review* 77, Vol. 2.
- Ratna, Wardhani. (2008). Tingkat Konservatisme Akuntansi Di Indonesia Dan Hubungannya Dengan Karakteristik Dewan Sebagai Salah Satu Mekanisme Corporate Governance

- Rosdini, Dini. (2014). Dampak Penerapan IFRS 6 terhadap Konservatisme pada Perusahaan Pertambangan dan Energi di Australia.
- Van Riper, R. (1994). Setting standards for financial reporting: FASB and the struggle for control of a critical process. Connecticut, USA: Quorum Books.
- Watts, R.L. 2003. "Conservatism in Accounting Part I: Explanations and Implications", *Journal of Accounting and Economics*.
- Watts, Zimmerman. (1986) *Positive Accounting Theory*, Prentice-Hall Inc.