

DAFTAR PUSTAKA

- Anshori, Muchlis dan Sri Iswati. 2009. *Metodologi Penelitian Kuantitatif*. Surabaya: Airlangga University Press
- Antunes, Pascale L., Denis Cormier, dan Michel Magnan. (2009). Value Relevance and Timeliness of Transitional goodwill-impairment losses: Evidence from Canada. *The International Journal of Accounting*, 44,2009:56-78
- Baridwan, Zaki. 2010. *Intermediate Accounting*. Edisi ketujuh. Yogyakarta: Badan Penerbit Fakultas Ekonomi Universitas Gajah mada.
- Bens, Daniel A., Wendy Heltzer, dan Benjamin Segal. (2011). The Information Content Goodwill Impairment and SFAS 142. *Journal of Accounting Auditing and Finance*, 26(3) 2011:527-555
- Brown,S, dan Warner J.(1985). Using Daily Stock Return. *Journal of Financial Economic*.21:161-193.
- Chauvin, K., dan Hirschey, M. (1994), Goodwill, Profitability, and The Market Value of The Firm. *Journal of Accounting and Public Policy*, Vol 13, pp 159-180.
- Churyk, Natalie Tatiana. 2004. Reporting goodwill: Are The New Accounting Standards Consistent with Market Valuations? *Journal of Business Research*, 58: 353-1361.
- Dharmadji, Tjiptonodan dan Hendy Fakhruddin. 2001. *Pasar Modal Indonesia: Pendekatan Tanya Jawab*. Jakarta: Salemba Empat.
- Francis, J. & Schipper, K. 1999. Have Financial Statements Lost Their Relevance? *Journal of Accounting Research*, 37, 319–352.
- Ghozali, Imam. 2011. *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 19*. Semarang: BP Universitas Diponegoro.
- Godfrey, J dan Koh, P.S. (2001). The Relevance to Firm Valuation of Capitalised Intangible Assets in Total and by Category, *Australian Accounting Review*, July, hlm 39-48.
- Gu, Z. “Cross-sample Incomparability of R²s and Additional Evidence on Value Relevance Changes Over Time.” *Working Paper*. Graduate School of Industrial Administration. March 2002.

- Gumrah, Umit dan Adiloglu, Burcu 2011. Value Relevance and Reliability of Goodwill and Intangibles of Financial Statement: The Case of Istanbul Stock Exchange. *Istanbul University Journal of The School of Business Administration*, 40(2): 155-165.
- Hirschey, Mark And Vernon J. Richardson. 2002. Information Content of Accounting Goodwill Number. *Journal of Accounting and Public Policy*, 21: 173-191.
- Huefner, Ronald J. and James A. Largay. 2004. The Effect of New Goodwill Accounting Rules on Financial Statements. *The CPA Journal*, 74(10): 30-35.
- Jogiyanto, Hartono. 2010. *Teori Portofolio dan Analisis Investasi*. Edisi Ketujuh. Yogyakarta : BPFE
- Kalaapur, Sanjay, 1994, Dividend Payout Ratio as Determinant of Earning Response Coefficient, *Journal of Accounting and Economics*, 17: 359-375
- Lako, Andreas. 2006. *Relevansi Informasi Akuntansi Untuk Pasar Saham Indonesia: Teori Dan Bukti Empiris*. Yogyakarta: Amara Books
- Lev, Baruch, and Paul Zarowin, (1999). The Boundaries of Financial Reporting and How to Extend Them. *Journal of Accounting Research*, Vol. 37, 353-385.
- Napitulu, Daniel dan Hutabrini A. E. 2004. Goodwill Hunting. *Jurnal Akuntansi dan Keuangan Indonesia*, 1: 26-37
- Puspitaningtyas, Z. (2012). Relevansi nilai informasi akuntansi dan manfaatnya bagi investor. *Ekuitas: Jurnal Ekonomi dan Keuangan* , 164-183.
- Samsul, Mohamad, 2006. *Pasar Modal dan Manajemen Portofolio*, Erlangga, Jakarta.
- Setijawan, Imam. 2011. Pengaruh Aset Tidak Berwujud Terhadap Nilai Perusahaan. *Jurnal Aset*. 13(2),2011:139-154.
- Shahwan, Y. S. (2002). The Australian Market Perception of Goodwill and Identifiable Intangible. *Thesis*. University of Western Sydney
- Sharpe, W.F., G.J.Alexander, dan J.V. Bailey. 2006. *Investments*. Prentice Hall, Inc, New Jersey.
- Scott, W. R. (2006). *Financial accounting theory*. Toronto, Canada: Prentice-Hall International.
- Tandelilin, Eduardus. 2007. *Analisis Investasi dan Manajemen Portofolio*. Edisi pertama. Yogyakarta: BPFE Yogyakarta.

Website: www.icmd.co.id

Website: www.idx.co.id

Website: www.sahamok.com

Website: www.yahoofinance.com

Zhang, Duo. 2004. Intangible Assets and Stock Trading Strategies. *Managerial and Finance Journal*, 30(1): 38-56.

