

REFERENCES

- ACCA. (2011, March). *The IASB's Conceptual Framework for Financial Reporting*. Retrieved March 28, 2014, from Association of Chartered Certified Accountants: Student Account - Technical: <http://www.chinaacc.com/upload/html/2013/06/27/lixingcunfd1a31660ef24fba47315585c657c5.pdf>
- Alexander, D. (2003). Fair Values in IAS GAAP. *EIASM: Workshop on Implementing IFRS*. Brussels, Belgium: European Institute for Advanced Studies in Management.
- André, P., Cazavan-Jeny, A., Dick, W., Richard, C., & Walton, P. (2009). Fair Value Accounting and the Banking Crisis in 2008: Shooting the Messenger. *Accounting in Europe, Vol. 6*, 3-24.
- Argilés, J. A., Aliberch, A. S., & Blandón, J. G. (2012). A Comparative Study of Difficulties in Accounting Preparation and Judgement in Agriculture Using Fair Value and Historical Cost for Biological Assets Valuation. *Revista de Contabilidad, Vol. 15, Issue 1, January-July*, 109–142.
- Argilés, J. M., & Slof, J. (2001, March). New Opportunities for Farm Accounting. *UPF Economics and Business Working Paper No. 497*. Barcelona, Spain: Universitat Pompeu Fabra, Spain.
- Argilés, J. M., Bladon, J. G., & Monllau, T. (2008). Fair Value versus Historic Cost Valuation for Biological Assets: Implications for the Quality of Financial Information. *Working Papers in Economics # 215, Espai de Recerca en Economia*. Barcelona, Spain: Universitat de Barcelona.
- Argilés, J. M., Blandon, J. G., & Monllau, T. (2010). Fair Value Versus Historical Cost- Based Valuation for Biological Assets: Predictability of Financial Information. *Revista de Contabilidad-Spanish Accounting Review, Vol. 14, No. 2*, 87-113.
- Aryanto, Y. H. (2011, April 13). *Theoretical Failure of IAS 41: Agriculture*. Retrieved March 15, 2014, from The Social Science Research Network: <http://ssrn.com/abstract=1808413>
- Athanasios, V., Stergios, A., & Laskaridou, E. C. (2010). The Importance of Information Through Accounting Practice in Agricultural Sector - European Data Network. *Journal of Social Science, Vol. 6, No. 2*, 221-228.
- Azevedo, G. M. (2007a, March). The Impact of International Accounting Standard 41 "Agriculture" in the Wine Industry. *Working Papers, Instituto Superior de Contabilidade e Administração*. Aveiro, Portugal: Universidade de Aveiro.
- Azevedo, G. M. (2007a, March). The Impact of International Accounting Standard 41 "Agriculture" in the Wine Industry. *Working Papers, Instituto Superior de Contabilidade e Administração*. Aveiro, Portugal: Universidade de Aveiro.
- Azevedo, G. M. (2007b, April 2). Dimension of the Company versus Knowledge of IAS 41. *Working Papers, Instituto Superior de Contabilidade e Administração*. Aveiro, Portugal: Universidade de Aveiro.

- Azevedo, G. M. (2007b, April 2). Dimension of the Company versus Knowledge of IAS 41. *Working Papers, Instituto Superior de Contabilidade e Administração*. Aveiro, Portugal: Universidade de Aveiro.
- Bakar, N. B., & Said, J. M. (2007, January). *Historical Cost Versus Current Cost Accounting*. Retrieved May 10, 2014, from academia.edu - Business & Accounting: <https://www.academia.edu/254573/>
- Barlev, B., & Haddad, J. (2007). Harmonization, Comparability, and Fair Value Accounting. *Journal of Accounting, Auditing & Finance, Vol. 22, No. 3*, 493-509.
- Barth, M. E., Beaver, W. H., & Landsman, W. R. (2001). The Relevance of the Value Relevance Literature for Financial Accounting Standard Setting: Another View. *Journal of Accounting and Economics, Vol. 31*, 77-104.
- Basu, S., & Waymire, G. (2008). Has The Importance of Intangibles Really Grown? And If So, Why? *Accounting and Business Research, Vol. 38, No. 3 (Special Issue: International Accounting Policy Forum)*, 171-190.
- Bearley, R. A., Myers, S. C., & Marcus, A. J. (2009). *Fundamental of Corporate Finance, 6th Edition*. New York, USA: McGraw-Hill.
- Besanko, D., Dranove, D., Shanley, M., & Schaefer, S. (2007). *Economics of Strategy, 4th Edition*. Hoboken, New Jersey, USA: John Wiley & Sons, Inc.
- Bhakir, M. I. (2010). Applying IAS 41 in Malaysia. *Accountants Today, Edition: March*, 32-33.
- Black, K. (2011). *Applied Business Statistics: Making Better Business Decision, International Edition, 6th Edition, ISBN # 978-0-470-50-588-5 (6th ed., Vol. International Edition)*. Singapore: John Wiley & Sons (Asia), Pte, Ltd.
- Boundless Learning, Inc. (2014). *Finance: Analyzing Financial Statements*. Retrieved March 28, 2014, from boundless.com: <https://www.boundless.com/finance/analyzing-financial-statements>
- Bratspies, R. M. (2006). *The New Discovery Doctrine: Some Thoughts on Property Rights and Traditional Knowledge*. Retrieved March 9, 2014, from The Social Science Research Network: <http://ssrn.com/abstract=987042>
- Burnside, A. (2005). IAS 41 and the Forest Industry - A Study of the Forest Products Companies' Perception of the IAS 41 Today. *Undergraduate Thesis, School of Economics and Commercial Law*. Goteborg, Sweden: Goteborg University.
- Cairns, D., Massoudi, D., Taplin, R., & Tarca, A. (2009). IFRS Fair Value Measurement and Accounting Policy Choice in the United Kingdom and Australia. *AAA 2009 Mid-Year International Accounting Section (IAS) Meeting* (pp. 1-30). Philadelphia, Pennsylvania, USA: Fox School of Business and Management, Temple University.
- Chasan, E. (2008). *Lifting the Lid: Is Fair Value Accounting Really Fair?* Retrieved March 5, 2014, from <http://www.reuters.com>: <http://www.reuters.com/article/companyNews/idUSN2632669820080226>
- Chea, A. C. (2011). Fair Value Accounting: Its Impacts on Financial Reporting and How It Can Be Enhanced to Provide More Clarity and Reliability of Information for Users of Financial Statements. *International Journal of*
-

Business and Social Science Vol. 2 No. 20, 12-19.

- Chen, J. (2005). Biodiversity and Biotechnology: A Misunderstood Relation. *Michigan State Law Review, No. 51*, 53-99.
- Choy, A. K. (2006, January 1). Fair Value as Relevant Metric: A Theoretical Investigation. *Doctoral Dissertation*, . Edmonton, Alberta, Canada: Washington University.
- Choy, A. K. (2006, January 26). *Fair Value as Relevant Metric: A Theoretical Investigation*. Retrieved March 15, 2014, from The Social Science Research Network: <http://ssrn.com/abstract=878119>
- Christensen, H. B., & Nikolaev, V. V. (2013). Does Fair Value Accounting for Non-Financial Assets Pass the Market Test? *The Initiative on Global Markets (Chicago Booth Paper No. 13-10)*, 1-52. Chicago, Illinois, USA: Booth School of Business, The University of Chicago.
- Compare Infobase, Ltd. (2010). *World Map: Top Coffee Importing Countries in the World*. Retrieved March 10, 2014, from Maps of the World: <http://www.mapsofworld.com/world-maps/top-coffee-importing-countries.html>
- Cooper, D. R., & Schindler, P. S. (2008). *Business Research Methods, 10th Edition, International Edition, ISBN # 978-007-126333-7*. New York, NY, USA: McGraw-Hill/Irwin.
- Copeland, T., Koller, T., & Murrin, J. (1996). *Valuation: Measuring and Managing the Value of Companies*. New York, USA: McKinsey & Company, Inc.
- Crossman, A. (2014). *Deductive Reasoning Versus Inductive Reasoning*. Retrieved March 14, 2014, from about.com: <http://sociology.about.com/od/research>
- Day, J. M. (2000). *Speech by SEC Staff: Fair Value Accounting-Let's Work Together and Get It*. Retrieved March 12, 2014, from <http://www.sec.gov>: <http://www.sec.gov/news/speech/spch436.htm>
- De Zilva, A. (2003). The Alignment of Tax and Financial Accounting Rules: Is It Feasible? *Australia Tax Forum, Vol. 18*, 264–284.
- Deloitte Global Services Limited. (2014c). *IAS 18 - Revenue*. Retrieved March 12, 2014, from Deloitte: IAS Plus - Standards: <http://www.iasplus.com/en/standards/ias/ias18>
- Deloitte Global Services Limited. (2014d). *IAS 41 - Agriculture*. Retrieved March 12, 2014, from Deloitte: IAS Plus - Standards: <http://www.iasplus.com/en/standards/ias/ias41>
- Dempsey, M. J. (2002). The Nature of Market Growth, Risk and Return. *Financial Analyst Journal, Vol. 58, No. 3*, 45-59.
- Dermine, J. (2009). *Bank Valuation & Value-Based Management: Deposit and Loan Pricing, Performance Evaluation, and Risk Management*. New York, NY, USA: McGraw-Hill Finance & Investing.
- Doom, J. (2011, August 19). *World's Top 10 Coffee-Producing Countries in 2010-2011*. Retrieved March 10, 2014, from Bloomberg LP: <http://www.bloomberg.com/news/2011-08-19/>
-

- D'Souza, D. (2008). *Fair Value Accounting is Fair*. Retrieved March 5, 2014, from The Hindu Business Line: <http://www.thehindubusinessline.com/mentor/2008/10/20/stories>
- Eccher, E. A., Ramesh, K., & Thiagarajan, R. S. (1996). Fair Value Disclosures by Bank Holding Companies. *Journal of Accounting and Economics*, Vol. 22, No. 1-3, 79-117.
- Ekberg, M., & Lindgren, L. (2007, Spring). Accounting of Intangibles under IFRS - A Comparative Study of Sweden and Australia. *Graduate Thesis, Department of Financial Reporting and Analysis, School of Business, Economics and Law, Spring Semester, Student ID # 800121/810623*. Goteborgs, Sweden: Goteborgs Universiteit.
- Fischer, M., & Marsh, T. A. (2013). Biological Assets: Financial Recognition and Reporting Using US and International Accounting Guidance. *Journal of Accounting and Finance*, Vol. 13.
- Gompers, P. A., Ishii, J. L., & Metrick, A. (2003). Corporate Governance and Equity Prices. *The Quarterly Journal of Economics*, Vol. 118, No. 1 (ISSN # 0033-5533), 107-155.
- Greenberg, M. D., Helland, E., Clancy, N., & Dertouzos, J. N. (2013). *Fair Value Accounting, Historical Cost Accounting and Systemic Risk*. Retrieved May 10, 2014, from RAND - Center for Corporate Ethics and Governance: http://www.rand.org/content/dam/rand/pubs/research_reports/RR300/RR370/RAND_RR370.pdf
- Gujarati, D. N. (2004). *Basic Econometrics, 4th Edition*. New York, USA: McGraw-Hill/Irwin.
- Hanlon, M., & Maydew, E. (2009). Book-Tax Conformity: Implications for Multinational Firms. *National Tax Journal*, Vol. 62, 127-153.
- Hitz, J.-M. (2007). *The Decision Usefulness of Fair Value Accounting - A Theoretical Perspective*. Retrieved March 15, 2014, from The Social Science Research Network: <http://ssrn.com/abstract=1019284>
- Hornby, A. S. (2010). *Oxford Advanced Learner's Dictionary*. Oxford: Oxford University Press.
- Howard, M. (2008). *Accounting and Business Valuation Methods*. Burlington, MA, USA: CIMA Publishing (an imprint of Elsevier's Science & Technology).
- Hubbard, G., Rice, J., & Beamish, P. (2008). *Strategic Management: Thinking, Analysis, Action*. Frenchs Forest, New South Wales: Pearson Education Australia.
- Huff, G. (2014). *Three Approaches to Valuing a Business*. Retrieved March 28, 2014, from Evergreen Advisors LLC: Corporate Finance, Mergers & Acquisition: <http://evergreenadvisorsllc.com/valuing-your-business/>
- IFRS. (2014). *About the IFRS Interpretations Committee*. Retrieved March 15, 2014, from IFRS Foundation and the IASB: www.ifrs.org
- IFRS. (nd). *About the IFRS Interpretations Committee*. Retrieved March 15, 2014, from IFRS Foundation and the IASB: www.ifrs.org
-

- Ikatan Akuntan Indonesia. (2012). *Standar Akuntansi Keuangan per 1 Juni 2012*. Jakarta: Ikatan Akuntan Indonesia (ISBN # 978-979-9020-39-0).
- InvestingAnswers, Inc. (2014). *Operating Income*. Retrieved March 28, 2014, from InvestingAnswers: Financial Dictionary: <http://www.investinganswers.com/financial-dictionary/financial-statement-analysis/operating-income-1207>
- Kager, R., & Niemann, R. (2013). Income Determination for Corporate Tax Purposes Using IFRS As a Starting Point: Evidence for Listed Companies Within Austria, Germany, and The Netherlands. *Journal of Business Economics, Vol. 8, Issue 83*, 437-470.
- Landsman, W. R. (2007). Is Fair Value Accounting Information Relevant and Reliable? Evidence From Capital Market Research. *Accounting and Business Research Special Issue: International Accounting Policy Forum*, 19-30.
- Lefter, V., & Roman, A. G. (2007). IAS 41 Agriculture: Fair Value Accounting. *Theoretical and Applied Economics Review*, 15-22.
- Liu, H., & Lu, T. (2010). *Combining Historical Cost and Fair Value*. Retrieved March 9, 2014, from The Social Science Research Network: 2010 Lone Star Accounting Conference: <http://ssrn.com/abstract=1695216>
- MacDonald, G. (2002, April). The Taxation of Business Income: Aligning Taxable Income with Accounting Income. *TLRC Discussion Paper No. 2.*, 1-54. London, UK: The Tax Law Review Committee - Institute for Fiscal Studies.
- Mates, D., & Grosu, V. (2008). Evaluating and Recognising Biological Assets and Agricultural Activities According to IAS 41. *Lucrări Științifice, Vol. 51, Seria Agronomie*. Iași, Romania: Universitatea de Științe Agricole și Medicină Veterinară la Iași, Romania.
- Nasmul, C. (2011). Value Creation of Publicly-Listed Property and Real Estate Companies in Indonesia. *Undergraduate Thesis, Accounting Major, Faculty of Business Administration & Humanities*. BSD City, Serpong, Tangerang, Banten, Indonesia: Swiss German University.
- OECD. (2013). *Kebijakan-Kebijakan Dalam Bidang Pertanian: Pemantauan dan Evaluasi 2013 Negara-Negara OECD dan Negara-Negara Berkembang*. Brazil: OECD Publisher.
- Palea, V. (2013). Fair Value Accounting and Its Usefulness to Financial Statement Users. *Department of Economics and Statistics "Cognetti de Martiis", Working Paper Series # 27/13 (ISSN # 2039-4004)*. Torino, Centralino, Italy: Università degli Studi di Torino.
- Penttinen, M., Latukka, A., Merilainen, H., Salminen, O., & Uotila, E. (2004). IAS Fair Value and Forest Evaluation on Farm Forestry. *International Symposium on Human Dimensions of Family, Farm, and Community Forestry (ISBN # 0-9721994-5-4)* (pp. 299-303). Pullman, Washington, USA: Washington State University.
- Perez, G. R., Slof, J., Sola, M., Torrent, M., & Vilardell, I. (2011). Assessing the Impact of Fair-Value Accounting on Financial Statement Analysis: A Data Envelopment Analysis Approach. *ABACUS, Vol. 47, No. 1*, 61-84.

- Pinnarwan, D., & Irawan, M. (2013). *IFRS and Indonesian GAAP (PSAK): Similarities and Differences*. Jakarta, Indonesia: KAP Tanudiredja, Wibisana & Rekan (PwC Indonesia).
- Propex Services LLC. (2003). *The Cost Approach to Valuation*. Retrieved March 28, 2014, from propex.com: http://www.propex.com/C_g_cost.htm
- Ranchod, N. (2012). *Comparison Between Generally Recognised Accounting Practice (GRAP) and International Financial Reporting Standards (IFRS): Comparing Apples with Apples*. Retrieved March 28, 2014, from Deloitte Touche Tohmatsu Limited, Johannesburg, South Africa: http://www.deloitte.com/assets/Dcom-SouthAfrica/Local%20Assets/Documents/grap_ifrs_comparison.pdf
- Reis, R. F., & Stocken, P. C. (2005). Strategic Consequences of Historical Cost and Fair Value Measurements. *Contemporary Accounting Research Conference* (pp. 1-45). Niagara Falls, Ontario: The Canadian Academic Accounting Association.
- Ronen, J. (2008). To Fair Value or Not to Fair Value: A Broader Perspective. *Abacad*, Vol. 44, No. 2, 181-208.
- Rozentāle, S., & Ore, M. (2013). Evaluation of Biological Assets: Problems and Solutions. *Journal of Modern Accounting and Auditing*, Vol. 9, No. 1, 57-67.
- Saham OK. (2014). *Sub Sektor Perkebunan di Bursa Efek Indonesia*. Retrieved 2014 йил 12-April from Saham OK (Investasi Saham Lebih Realistis): <http://www.sahamok.com/emiten/sector-pertanian/sub-sektor-perkebunan/>
- Samuelsson, M., Samuelsson, M., & Svensson, J. (2003, Fall). True and Fair View - A Study of the Implications of This Concept Within IAS and Swedish GAAP. *Graduate Thesis in Business Economics and Accounting, School of Economics & Commercial Law, Fall Semester, ID # 790511/781010/780329*. Goteborgs, Sweden: Goteborgs Universiteit.
- Schoen, W. (2005). The Odd Couple: A Common Future For Financial And Tax Accounting? *Tax Law Review*, Vol. 58, No. 2, 111-148.
- Sedlacek, J. (2010). The Methods of Valuation in Agricultural Accounting. *Agricultural Economic Czech*, Vol. 56, No. 2, 59-66.
- Sekaran, U. (2003). *Research Method for Business: A Skill Building Approach*. New York, USA: John Wiley & Sons, Inc.
- So, S., & Smith, M. (2009). Value-Relevance of Presenting Changes in Fair Value of Investment Properties in the Income Statement: Evidence From Hong Kong. *Accounting & Business Research*, Vol. 39, No. 2, 103-118.
- Song, X. (2013). Fair Value Accounting and Market Efficiency. *The 2013 CAAA Annual Conference* (pp. 1-25). Montreal, Quebec, Canada: Canadian Academic Accounting Association.
- Spulber, D. F. (2009). *Economics and Management of Competitive Strategy, 1st Edition*. New Jersey, USA: World Scientific Publishing Co.
- Staltmane, E. G. (2010). Challenges in Accounting the Forest - A Latvian Case Study. *Annals of Forest Research*, Vol. 53, No. 1, 51-58.
-

- Starovic, D., Cooper, S., & Davis, M. (2004). *Maximizing Shareholder Value: Achieving Clarity in Decision-Making*. London, UK: The Chartered Institute of Management Accountants.
- The Countries. (2014, February 5). *Top 10 Coffee Producing Countries of the World*. Retrieved March 10, 2014, from thecountriesof.com: <http://www.thecountriesof.com/top-10-coffee-producing-countries-of-the-world/>
- The Daily Observer, Ltd. (2012, July 15). *World's Biggest Coffee Buyer in Project to Boost Haitian Fortunes*. Retrieved March 10, 2014, from The Daily Observer, Ltd: <http://www.antiguaobserver.com>
- The National Bureau of Economic Research. (2010). *The NBER Asset Pricing Program*. Retrieved March 15, 2014, from NBER Reporter, Number 2: www.nber.org
- Thompson, K. (2007, January 6). *Advantages and Disadvantages of Historical Cost Accounting*. Retrieved May 10, 2014, from Yahoo - Business: <http://voices.yahoo.com/advantages-disadvantages-historical-cost-accounting-149975.html?cat=3>
- Tower 59 LLC. (2012). *Valuation Method - The Market Approach*. Retrieved March 28, 2014, from Simple 409A: Fast, Friendly and Affordable 409A Valuation: <http://simple409a.com/market-approach/>
- Van der Schaar Investments. (2014 йил 11-April). *Agriculture Index*. Retrieved 2014 йил 12-April from B.V. Delft The Netherlands: Indonesia Investment: <http://www.indonesia-investments.com/finance/stocks-bonds/jakarta-composite-index-ihsg/agriculture-index/item888>
- Yamin, S., & Kurniawan, H. (2009). *SPSS Complete: Teknik Analisis Statistik Terlengkap dengan Software SPSS, 1st Edition*. Jakarta, Indonesia: Salemba Infotek.