
REFERENCES

- Abraham Fried, M. P. (2015). Lost and Found.
- Angrita Denziana, I. F. (2014). CORPORATE FINANCIAL PERFORMANCE EFFECTS OF MACRO ECONOMIC FACTORS AGAINST STOCK RETURN. 5, 17-40.
- Bazley, J. D., Nikolai, L. A., & Jones, J. P. (2010). *Intermediate Accounting, Eleventh Edition*. Canada: South Western, Cengage Learning.
- Bonham, H. D. (2015). The Prospect for Heavy Industry in the South.
- Charles T. Horngern, S. M. (2014). *Cost Accounting* (Vol. 15th). Pearson.
- Ciesielski, J. T. (2011). Revenue Recognition: How It Will Impact Three Key Sectors. *Journal Of Corporate Accounting & Finance* , 26, 31-39.
- Cory D.Bonn, J. F. (2017). Spontaneous, modality-general abstraction of a ratio scale Author links open overlay panel. 169, 36-45.
- Direktorat Jendral Pajak. (2015, July 30). *Pajak Badan*. Retrieved March 30, 2017 from pajak.go.id: <http://www.pajak.go.id/tabs/badan>
- E&Y. (2010). Conceptual Framework: Objectives and Qualitative Characteristics. *Supplement to IFRS Outlook* , 4.
- fasb.org. (n.d.). From <http://www.fasb.org/jsp/FASB/Page/SectionPage&cid=1176163728398>
- Fatih, A. (2014). The Real Step In Convergence Project: A Paradigm Shift From Revenue Recognition to Revenue From Contracts with Customers.
- Gogtay, N. (2017). Principles of Correlation Analysis . *Journal of The Association of Physicians of India* , 65.
- Hepp, J. (2017). ASC 606: Challenges in understanding and applying revenue recognition.
- ifrs.org. (n.d.). From <http://www.ifrs.org/supporting-implementation/supporting-materials-by-ifrs-standard/ifrs-15/>
- Ikuo Nishikawa, T. K. (2016, December). The Definitions of Net Income and Comprehensive Income and Their Implications for Measurement.
- Ionica Oncioiu, A.-E. T. (2016). Revenue from contracts with customers under IFRS 15: new perspectives on practice.

Jayne Godfrey, A. H. (2010). *Accounting Theory* (Vol. 7th). John Wiley & Sons Australia, Ltd.

Kamran Malikov, S. M. (2017). Earnings management using classification shifting of revenues.

Kanapickiene, R. (2015). The Model of Fraud Detection in Financial Statements by Means of Financial Ratios.

Kasztelnik, K. (2015, August 5). The Value Relevance of Revenue Recognition under International Financial Reporting Standards.

Kemenperin.go.id. (n.d.). From <http://www.kemenperin.go.id/artikel/12405/Pemerintah-Dorong-Industri-Alat-Berat>

Kemenperin.go.id. (n.d.). From <http://www.kemenperin.go.id/artikel/4806/Produksi-Alat-Berat>

Khamis, A. M. (2016). Perception of Preparers and auditors on new revenue recognition standard (IFRS 15): Evidence from egypt.

Kieso, D. W. (2012). *Intermediate Accounting* (Vol. 14th). John Wiley & Sons.

Kompas.com. (2011, September 15). *Indonesia Jadi Basis Produksi Alat Berat*. From Kompas.com:
<https://ekonomi.kompas.com/read/2011/09/15/15192988/Indonesia.Jadi.Basis.Produksi.Alat.Berat>.

Kompas.id. (2017, August 24). *Penjualan Alat Berat Naik*. Retrieved March 07, 2018 from kompas.id: <https://kompas.id/baca/ekonomi/2017/08/24/penjualan-alat-berat-naik/>

Kui Liu, H. B. (2018). How to reduce energy intensity in China's heavy industrydEvidence from a seemingly uncorrelated regression.

Kulikova, L. I. (2015). *The Balance Sheet as Information Model* (Vol. 24).

Margaretha G. Mona, J. S. (2015). The Use of Multivariate Linear Regression to Analyse Income of Coconut Farmer Case Study : Coconut Farmer in Beo Village, Beo Sub-District, Talaud Regency. 4.

Marsyahrul, T. (2005). *Pengantar Perpajakan*. Jakarta: Grasindo.

Maryanne M. Mowen, D. R. (2012). *Managerial Accounting: The cornerstone of business decisions* (Vol. 4th). South Western Cengage Learning.

Munawir, S. (2015). Analisa Laporan Keuangan (Edisi 4).

Nur Ainiyah, A. D. (2016, July). THE CLASSICAL ASSUMPTION TEST TO DRIVING FACTORS OF LAND COVER CHANGE IN THE DEVELOPMENT REGION OF NORTHERN PART OF WEST JAVA .

Okan Duru, J. P. (2017). Performance obligations for revenue from contracts with customs principle in the shipping industry.

Patrick L. Hill, N. A. (2016). The value of a purposeful life: Sense of purpose predicts greater income and net worth. 65, 38-42.

Picker, R., Clark, K., Dunn, J., Kolitz, D., Livne, G., Loftus, J., et al. (2016). *Applying IFRS Standards*. Chichester: John Wiley & Sons, Ltd.

Rangkuti, F. (2006). *Business Plan: Teknik membuat perencanaan bisnis dan analisis kasus* (Vol. 7th).

Sandeep Sachdeva, N. D. (2017, May 28). Comparative Analysis of Study Design and Statistical Test Utilization in Indian Journal of Community Medicine, Indian Journal of Public Health and Bulletin of the World Health Organization.

Sekaran, U., & Bougie, R. (2013). *Research Methods for Business: A Skill-Building Approach*. Chichester: John Wiley & Sons Ltd.

Skinner, D. (2011). on of "Accounting Standards and Debt Covenants: Has The "Balance Sheet Appro. *Journal of Accounting & Economics* .

Srivastava, A. (2013, March). Selling Price estimates in revenue recognition and earnings informativeness.

Subramanyam, K. (2014). *Financial Statement Analysis* (Vol. 11th).

Trabelsi, N. S. (2018). IFRS 15 Early adoption and Accounting Information: Case of Real Estate Company.

Wayne Guay, D. S. (2016). *Guiding through the Fog: Financial statement complexity and voluntary disclosure* (Vol. 62).

Weygandt, J., Kimmel, P., & Kieso, D. (2012). *Accounting Principles*. Danvers: John Wiley & Sons (Asia) .

Whittington, O. R., & Delaney, P. R. (2013). *Wiley CPA Exam Review 2013, Financial Accounting and Reporting*. Hoboken: John Wiley and Sons, Inc.

Yeaton, K. (2015). A new world of revenue recognition: revenue from contracts with customer

Yingzhee Lim, A. A. (2017). Implementation guidance for standards and revenue trend in aggressive reporting.