

References

- Abdoelkadir, K. K. 1982. The Perception of Accountants and Accounting Students on the Accounting Profession in Indonesia. Unpublished PhD Dissertation. Texas A & M University.
- ADB. 2002 June. Progress Report on the Release of Third Tranche: Financial Governance Reforms Sector Development Program (Loan 1618-INO) to Indonesia. Board Paper: Manila.
- ADB. 2002, *Asian Development Outlook 2002*, 14th Edition. Manila.
- ADB. 2002. *Accounting and Auditing Practices in Selected Developing Member Countries: A Study of Azerbaijan, Fiji Islands, Marshall Islands, Philippines and Sri Lanka*. Manila.
- ADB. 2002. *Accounting and Auditing Practices in Sri Lanka*. Manila.
- ADB. 2002. *Accounting and Auditing Practices in the Philippines*. Manila.
- ADB. 2002. *Accounting and Auditing Practices in the Republic of the Marshall Islands*. Manila.
- ADB. 2002. *Accounting and Auditing Practices in the Republic of the Fiji Islands*. Manila.
- ADB. 2001. *Country Assistance Plan: Indonesia 2001-2003*. Manila.
- ADB. 2001. *Growth and Change in Asia and the Pacific: Key Indicators 2001*. Volume XXXII. Manila. ADB. 2002. *Asian Development Outlook 2002*. Manila.
- ADB. 2001. *Key Indicators of Developing Asian and Pacific Countries*. Volume XXXII. Manila.
- ADB 1998. Report and Recommendation of the President to the Board of Directors on the Proposed Loans to the Republic of Indonesia for Financial Governance Reforms: Sector Development Program (FGRSDP) and a Proposed Equity Investment in a Secondary Mortgage Facility. Manila.
- AFA. 2002 May 5. Minutes of 74th AFA Council Meeting. www.mia.org.my
- Akuntansi. 1989 January. *Lambat tapi Pasti* (Slowly but Surely): An Interview with Drs. Hendra Darmawan. Magazine Article.
- Allen, Franklin and Douglas Gale. 2000 January. Bubbles and Crises. *Economic Journal*. 110. pp. 236-55.
- Armstrong, Mikael and Katerina Hellström. 1998 April. *A Case Study of the Czech Republic*. Stockholm School of Economics: Paper presented at 21st EAA Congress: Accounting in Times of Transition. Antwerp.

- Australian Financial Reporting Council (FRC). 2002 July 3. Adoption of International Accounting Standards by 2005. *Bulletin of the Financial Reporting Council*. 2002/4.
- Bachtiar, Emil. 2001. The Professionalization of Accounting in Indonesia. Paper Presented to the Second Accounting History International Conference, Osaka, 8-10 August 2001.
- Benston G. 1985. The Market for Public Accounting Services: Demand, Supply and Regulation 4. *Journal of Accounting and Public Policy* 33.
- BusinessWeek. 2000 September 25. Accounting Wars: Powerful Auditor-Consultants are the Targets of Arthur Levitt's Crusade. Magazine Article.
- Canadian Accounting Standards Board Exposure Draft (July 2001), *Differential Reporting*.
- CAPA. 1998. *Guide on the Essential Components of a Professional Accountancy Body*.
- Chow C. 1982. The Demand for External Auditing: Size, Debt and Ownership Influences. *The Accounting Review* April 272.
- Craig, James L. Jr., Douglas R. Carmichael and Dan M. Guy. 2000 June. Are International Auditing Standards Ready to Replace U.S. GAAS? *The CPA Journal*.
- Deloitte Touche Tohmatsu Emerging Markets Ltd. 2000 May. Indonesian Accounting Standards (PSAK): Recommended Changes in Selected PSAKs for Improving Conformity with the International Accounting Standards. Report Prepared for the Financial Governance Reforms Support Project: Capital Markets Component ADB TA No. 1620-INO.
- Deloitte Touche Tohmatsu. 2002 July 30. www.iasplus.com
- Department of Foreign Affairs and Trade (DFAT). 2002. *Changing Corporate Asia, What Business Needs to Know: Volume 1*. Main Report. Economic Analytical Unit (EAU), DFAT, Australia.
- Diga, Joselito and Hadori Yunus. 1997. "Accounting in Indonesia" in *Accounting in the Asia-Pacific Region*, edited by Nabil Baydoun, Akira Nishimura and Roger Willet. John Wiley: Singapore.
- Epstein, Barry J. and Abbas Ali Mirza. 2001. *IAS 2001: Interpretation and Application*. John Wiley & Sons: New York.
- FASB Statement No. 126 *Exemption from Certain Required Disclosures about Financial Instruments for Certain Nonpublic Entities*

REFERENCES

- Favere-Marchesi, Michael. 2000. Audit Quality in ASEAN. *The International Journal of Accounting*. Vol 35(1). pp. 121-149.
- Fiji Institute of Accountants (FIA). 2002. *Fiji Accounting Standards: FAS 14 Segment Reporting*. FIA: Suva.
- Flint D. 1988. *Philosophy and Principles of Auditing: An Introduction*, Macmillian, London. p. 20.
- Foo, See Liang. 1997. "Indonesia" in *Financial Reporting in the Pacific Asia Region*, edited by Ronald Ma. Singapore: World Scientific Publishing. pp. 347-364.
- Grady, Paul. 1965. Inventory of Generally Accepted Accounting Principles for Business Enterprises, *Accounting Research Study No. 7*. American Institute of Public Accountants.
- Hadibroto, Suhadji. 1962. A Comparative Study of American and Dutch Accountancy and their Impact on the Profession in Indonesia. Unpublished PhD Dissertation, Lembaga Pencerbit Fakultas Ekonomi, Universitas Indonesia, Jakarta.
- Herz, Robert H. 2002. Remarks on Current Financial Reporting Issues to the Financial Executives International (FEI) Conference. New York. 4 November. Speech.
- IAI. 2001. *IAI Financial Statements for the Year Ended 30 June 2001*. Jakarta.
- IAI. 2001. *Professional Standards for Public Accountants*. Jakarta.
- IASB. 2001 July. *IAS 39 Implementation Guidance: Questions and Answers*. IASB: London. URL www.iasb.org.uk/docs/ias39igc/igc1_5.pdf.
- IFAC. 2002 July 16. *IFAC Requests Comments on International Education Standards for Professional Accountants*. Media Release. New York. www.ifac.org
- IFAC. 1999 August. *Assuring the Quality of Professional Services*. New York.
- IFAC. 1998 May. *International Education Guideline (IEG) 2: Continuing Profession Education*. New York.
- IFAC. 1998 January. *Statement of Policy of Council: Implementation and Enforcement of Ethical Requirements*. New York.
- IFAC. 1996. *Code of Ethics for Professional Accountants*. New York.
- IFAC. 1995 June. *Statement of Policy of Council: Recognition of Professional Accountancy Qualifications*. New York.
- IMF. 2002. *Indonesia: Letter of Intent*. 2 April.
- IMF. 2000. *Experimental Reports on Observance of Standards and Codes (ROSCs)*. www.imf.org/external/np/rosoc

- Institute of Chartered Accountants of New Zealand *Framework for Differential Reporting*.
- Jensen, M, & Meckling W. 1976. Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Accounting and Economics* 305 October.
- KPSPI. 2002. March. Indonesian Valuation Standards (*Standar Penilaian Indonesia, SPI*). KPSPI: Jakarta.
- Kurniawan, Dudi M. and Nur Indriantoro. 2000. Corporate Governance in Indonesia. Paper Presented to the Second Asian Roundtable on Corporate Governance. Hong Kong, China. 31 May - 2 June 2000.
- Kwik K. 1994. *Analisis Ekonomi Politik Indonesia*. Jakarta: Gramedia Pustaka Utama.
- La Porta, Rafael, Florencio López-de-Silanes, Andrei Shleifer and Robert W. Vishny. 1998. Law and Finance. *Journal of Political Economy*. Vol. 106(6). pp. 1113-1155.
- McKinsey & Company. 2002 July. *Global Investor Opinion Survey: Key Findings*.
- MOF. 2001. *Academic Draft: Draft of Public Accountant Law*. Jakarta.
- Narayan, Francis B. 2000 May 15. Back-to-Office Report of Mission to Laos, Viet Nam, Cambodia and Indonesia. ADB: Manila.
- Narayan, Francis B., Ted Godden, Barry Reid and Ma. Rosa P. Ortega. 2000. *Financial Management and Governance Issues in Selected Developing Member Countries: A Study of Cambodia, People's Republic of China, Mongolia, Pakistan, Papua New Guinea, Uzbekistan, and Viet Nam*. ADB: Manila.
- Narayan, Francis, B. and Barry Reid. 2000. *Financial Management and Governance Issues in the People's Republic of China*. ADB: Manila.
- Nguyen-Hong, Duc. 2000 August. *Restrictions on Trade in Professional Services*. Staff Research Paper. Australian Productivity Commission: Commonwealth of Australia.
- Nobes, Christopher and Robert Parker. 1995. *Comparative International Accounting*: Fourth Edition: Prentice Hall.
- Nobes, Christopher W. (Ed.). 2001 October. *GAAP 2001: A Survey of National Accounting Rules Benchmarked against International Accounting Standards*: Jointly published by Andersen, BDO, Deloitte Touche Tohmatsu, Ernst & Young, Grant Thornton, KPMG, PricewaterhouseCoopers.

REFERENCES

- Palmrose, Zoe-Vonna. 1988. An Analysis of Auditor Litigation and Audit Service Quality. *The Accounting Review*. 63. pp. 55-73.
- Parliament of the Commonwealth of Australia. 2002. Joint Standing Committee on Public Accounts and Audit: Report 397: Review of Independent Auditing by Registered Company Auditors. 18 September. p. 93.
- Pomerleano, Michael (Lead Financial Specialist, World Bank). 2002 April. Back to the Basics: Critical Financial Sector Professions Required in the Aftermath of an Asset Bubble. *The Appraisal Journal*. pp. 173-181.
- PricewaterhouseCoopers and Singapore Stock Exchange. 1999. 1999 Survey of Institutional Investors.
- PricewaterhouseCoopers. 2001 August. Consultancy Prepared for the Economic Analysis Unit (EAU). Reported in Economic Analytical Unit (EAU). 2002. *Changing Corporate Asia, What Business Needs to Know: Volume 1*. Main Report. Department of Foreign Affairs and Trade: Australia.
- PricewaterhouseCoopers. 2001 August. *Indonesian GAAP: Similarities and Differences Among IAS, Indonesian GAAP, US GAAP and UK GAAP*. Assurance & Business Advisory Services.
- Rosser, Andrew. 1999 July. *The Political Economy of Accounting Reform in Developing Countries: The Case of Indonesia*. Murdoch University: Working Paper No. 93.
- Saudagaran, Shahrokh M. and Joselito G. Diga. 2000. The Institutional Environment of Financial Reporting in ASEAN. *International Journal of Accounting*. Vol 35(1). pp. 1-26.
- Siddik, A. F. and H. L. Jensen. 1984. *The Evolution of Accounting in Indonesia*. The Academy of Accounting Historians.
- Sri Lanka Accounting and Auditing Standards Monitoring Board (SLAASMB). 2001. *Information of Importance to Companies, Public Corporations, Directors, Managers, Secretaries and other Officers, and Auditors*. Colombo.
- Tearney, Michael G. 2001. An Evaluation of Disclosure of Financial Information by Public Companies in Indonesia. Unpublished Paper. Von Allmen School of Accountancy, Gatton College of Business and Economics, University of Kentucky.
- The Economist. 2001 June 23. *Andersen's Fairy Tales: A \$7 million fine from the SEC again raises doubts about the independence of auditors*.

- The Jakarta Post. 2002 July 11. *Indonesia is No Stranger to Accounting Scams: Expert*. Interview with Professor Wahyudi Prakarsa from the University of Indonesia. Newspaper Article. p. 13.
- The Jakarta Post. 2002 July 13. *Japanese Investors Urge RI to Improve Business Climate*. Newspaper Article.
- The Jakarta Post. 2002 July 13. *Strong Sanctions Against Bad Accountants a Must*. Newspaper Article.
- The Jakarta Post. 2002 July 16. *Accountants' Accountability*. Newspaper Editorial. p. 6.
- The Jakarta Post. 2002 July 17. *House Leaders Ask for More Funds for Passage of Bills*. Newspaper Article. p. 1.
- The Jakarta Post. 2002 July 22. *Class Action Suit Against Crooked Accountants Urged*. Newspaper Article. p. 1.
- The Jakarta Post. 2002 July 5. *Government Drafts New Bill on Accountancy Profession*. Interview with Mirza Mochtar, Director of Public Accounting and Appraisal Services at the Ministry of Finance. Newspaper Article.
- UN. 1997. *Statistical Yearbook 1997*. New York.
- UNCTAD ISAR. 2001 July 16. *Accounting by Small and Medium-Sized Enterprises: Report by the Ad Hoc Consultative Group of Experts on Accounting by Small and Medium-Sized Enterprises*. Report No. TD/B/COM.2/ISAR/12.
- UNCTAD. 1999. *International Accounting and Reporting Issues: 1999 Review*. United Nations.
- United Kingdom Accounting Standards Board *Financial Reporting Standard for Smaller Entities (FRSSE)*.
- World Bank. 1994. *Indonesia: Sustaining Development*. Washington.
- World Bank. 1994. *Staff Appraisal Report: Indonesia: Second Accountancy Development Project*, unpublished report, 29 July.
- World Bank. 2001. *Indonesia: The Imperative for Reform: Brief for the Consultative Group on Indonesia*,. Report No. 23093-IND. Washington. 2 November.
- Yong, Li. 1999. *The Reform, Regulation and Opening-up of China's Accounting Market*. *Contemporary Issues in China Accounting and Finance: Policy and Practice*. Oxford University Press.
- Yunus, H. 1990. *History of Accounting in Developing Nations: The Case of Indonesia*. Tim Koordinasi Pengembangan Akuntansi, Jakarta.

REFERENCES

- Zeff, Stephen. 1987. Setting Accounting Standards: Some Lessons from the US Experience. *Accountant's Magazine*. December.
- Zhuang, Juzhong, David Edwards, David Webb and Ma. Virginita Capulong. 2000. *Corporate Governance and Finance in East Asia: A Study of Indonesia, Republic of Korea, Malaysia, Philippines and Thailand*. ADB: Manila.