

## DAFTAR PUSTAKA

- Accounting Standards Board. 2006. *Accounting Standards Board January 2006 Discussion Paper "Heritage Assets: Can Accounting Do Better?"*
- Aversano, Natalia and Caterina Ferrone. 2012. *The Accounting Problem of Heritage Assets. Advanced Research in Scientific Areas*
- Aversano, Natalia and Johan Christiaens. 2012. *Governmental Financial Reporting of Heritage Assets in The Perspective Of Users Needs.*
- Barton, Allan D. 1999. *Accounting for Public Heritage Facilities Assets or Liabilities of the Government, Vol. 13, No.3.* Canberra: MCB University Press.
- Bogdan, Robert and Steven Taylor. 1975. *Introducing to Qualitative Methods: Phenomenological.* New York: John Willey and Sons. Department National Treasury Republic of South Africa. 2011. Accounting Guideline.
- Handoko, Wuri. 2012. *Evaluasi Ekonomi Sumberdaya Arkeologi dan Penerapannya di Indonesia.*
- Mourato, Susana and Massimiliano Mazzanti. 2002. "Valuing Cultural Heritage: Evidence and Prospects", in *Assessing the Values of Cultural Heritage.* Los Angeles: Getty Conservation Institute.
- Profil dan Standar Kinerja Pelayanan Museum Sonobudoyo. 2021. Yogyakarta.
- Stale, Navrud and Richard C. Ready. 2002. *Valuing Cultural Heritage: Applying Environmental Valuation Techniques to Historic Buildings, Monuments and Artefacts.* United Kingdom: Edward Elgar Publishing Ltd.
- Sugiyono. 2008. *Metode Penelitian Kuantitatif, Kualitatif dan R&D.* Bandung: Alfabeta.

Suwardjono. 2010. *Teori Akuntansi: Perencanaan Laporan Keuangan*. Yogyakarta: BPFE, h.475.

Techniques to Value Environmental Resources: An Introductory Handbook, 1995, Australian Government Publishing Service.

Wahyuningsih, Pebriana. 2019, *Penerapan Akuntansi Untuk Aset Bersejarah: Pengakuan, Penilaian dan Pengungkapannya dalam Laporan Keuangan Pemerintah Daerah (Studi Kasus pada Istana Gebang Bung Karno Kota Blitar)*. Prodi Akuntansi Fakultas Ekonomi Universitas Muhammadiyah Jember.

Utami, Lila Retnani. 2019. *Perlakuan Akuntansi Untuk Aset Bersejarah Studi Kasus pada Candi Sambisari Jurnal Monex Volume 8 Nomor 1 Januari 2019*. Universitas Respati Yogyakarta.

Sholikah, Ma'atus. 2017. *Perlakuan Akuntansi Untuk Aset Bersejarah Jurnal Nominal / Volume VI Nomor 2 / Tahun 2017-29*, Universitas Negeri Malang.