

## Sage Journals

### We value your privacy

We and our [partners](#) store and/or access information on a device, such as cookies and process personal data, such as unique identifiers and standard information sent by a device for personalised ads and content, ad and content measurement, and audience insights, as well as to develop and improve products. With your permission we and our partners may use precise geolocation data and identification through device scanning. You may click to consent to our and our partners' processing as described above. Alternatively you may click to refuse to consent or access more detailed information and change your preferences before consenting.

Please note that some processing of your personal data may not require your consent, but you have a right to object to such processing. Your preferences will apply to this website only. You can change your preferences at any time by returning to this site or visit our [privacy policy](#).

ACCEPT ALL

MORE OPTIONS

DECLINE ALL



---

Barth M. E., Clinch G. (1998). Revalued financial, tangible, and intangible assets: Associations with share prices and non-market-based value estimates. *Journal of Accounting Research*, 36, 199-233.

[Crossref](#)

[ISI](#)

[Google Scholar](#)

---

Barth M. E., Landsman W. R. (1995). Fundamental issues related to using fair value accounting for financial reporting. *Accounting Horizons*, 9, 97-107.

[Google Scholar](#)

---

Barth M. E., Landsman W. R., Wahlen J. M. (1995). Fair value accounting: Effects on banks' earnings volatility, regulatory capital, and value of contractual cash flows. *Journal of Banking & Finance*, 19, 577-605.

[Crossref](#)

[ISI](#)

[Google Scholar](#)

---

Bradshaw M. T., Bushee B. J., Miller G. S. (2004). Accounting choice, home bias, and U.S. investment in non-U.S. firms. *Journal of Accounting Research*, 42, 795-841.

[Crossref](#)

[ISI](#)

[Google Scholar](#)

---

Brown P., Izan H. Y., Loh A. L. (1992). Fixed asset revaluations and managerial incentives. *ABACUS*, 28, 36-57.

[Crossref](#)

[Google Scholar](#)

---

Carroll T. J., Linsmeier T. J., Petroni K. R. (2003). The reliability of fair value versus historical cost information: Evidence from closed-end mutual funds. *Journal of Accounting, Auditing & Finance*, 18, 1-23.

[Crossref](#)

[Google Scholar](#)

---

Christensen H. B., Nikolaev V. (2010). *Does fair value accounting for non-financial assets pass the market test?* Retrieved from [http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=1269515](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1269515)

[Google Scholar](#)

---

Cotter J., Zimmer I. (1995). Asset revaluations and assessment of borrowing capacity. *ABACUS*, 31, 136-151.

[Crossref](#)

[Google Scholar](#)

---

Daniel S. J., Jung B., Pourjalali H., Wen E. (2010). *Firm characteristics influencing responses towards adoption of the fair value accounting option: A survey of chief financial officers of U.S. firms.* Retrieved from [http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=1579326#](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1579326#)

[Google Scholar](#)

---

Doukas J., Switzer L. N. (2000). Common stock returns and international listing announcements: Conditional tests of the mild segmentation hypothesis. *Journal of Banking & Finance*, 24, 471-501.

[Crossref](#)

[ISI](#)

[Google Scholar](#)

---

Easton P. D., Edey P. H., Harris T. S. (1993). An investigation of revaluations of tangible long-lived assets. *Journal of Accounting Research*, 31, 1-38.

[Crossref](#)

[Google Scholar](#)

---

Eccher E. A., Ramesh K., Thiagarajan S. R. (1996). Fair value disclosure by bank holding companies. *Journal of Accounting & Economics*, 22, 79-117.

[Crossref](#)

[ISI](#)

[Google Scholar](#)

---

Financial Accounting Standards Board. (2006). SFAS No. 157: Fair Value Measurements. Norwalk, CT.

[Google Scholar](#)

---

Financial Accounting Standards Board. (2007a). SFAS No. 159: The Fair Value Option for Financial Assets and Financial Liabilities-Including an Amendment of FASB Statement No. 115. Norwalk, CT.

[Google Scholar](#)

---

Financial Accounting Standards Board. (2007b). Fair value option project update. Retrieved from [http://www.fasb.org/project/fv\\_option.shtml](http://www.fasb.org/project/fv_option.shtml)

[Google Scholar](#)

---

Gaeremynck A., Veugelers R. (1999). The revaluation of assets as a signalling device: A theoretical and an empirical analysis. *Accounting and Business Research*, 29, 123-138.

[Crossref](#)

[Google Scholar](#)

---

Guthrie K., Irving J. H., Sokolowsky J. (2009). *Accounting choice and the fair value option*. Retrieved from [http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=1471670](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1471670)

[Google Scholar](#)

---

Hitz J.-M. (2007). The decision usefulness of fair value accounting—A theoretical perspective. *European Accounting Review*, 16, 323-362.

[Crossref](#)

[ISI](#)

[Google Scholar](#)

---

Hopkins P. E., Botosan C. A., Bradshaw M. T., Callahan C. M., Ciesielski J. T., Farber D. B., . . . Yohn T. L. (2008). *Response by the financial reporting policy committee of the financial accounting and reporting section of the American accounting association to the SEC release: Acceptance from foreign private issuers of financial statements prepared in accordance with international financial reporting standards without reconciliation to U.S. GAAP*. Retrieved from <http://ssrn.com/abstract=1083679>

[Google Scholar](#)

Jaggi B., Tsui J. (2001). Management motivation and market assessment: Revaluations of fixed assets. *Journal of International Financial Management & Accounting*, 12, 160-187.

[Crossref](#)

[Google Scholar](#)

---

Lin Y. C., Peasnell K. V. (2000). Fixed asset revaluation and equity depletion in the UK. *Journal of Business Finance & Accounting*, 27, 359-394.

[Crossref](#)

[Google Scholar](#)

---

Missonier-Piera F. (2007). Motives for fixed asset revaluation: An empirical analysis with Swiss data. *International Journal of Accounting*, 42, 186-205.

[Crossref](#)

[Google Scholar](#)

---

Roosenboom P., Van Dijk A. (2009). The market reaction to cross-listings: Does the destination market matter? *Journal of Banking & Finance*, 33, 1898-1908.

[Crossref](#)

[ISI](#)

[Google Scholar](#)

---

Securities and Exchange Commission (2007), Acceptance from Foreign Private Issuers of Financial Statements Prepared in Accordance with International Financial Reporting Standards without Reconciliation to GAAP, [1306; File No. S7-13-07] RIN 3235-AJ90, Washington, DC.

[Google Scholar](#)

---

Song C. J., Thomas W., Yi H. (2010). Value relevance of FAS 157 fair value hierarchy information and the impact of corporate governance mechanisms. *Accounting Review*, 85, 1375-1410.

[Crossref](#)

[ISI](#)

---

Trueman B. (1986). Why do managers voluntarily release earnings forecasts? *Journal of Accounting & Economics*, 8, 53-71.

[Crossref](#)

[ISI](#)

[Google Scholar](#)

---

## Related content

---

### Similar articles:

---

 Restricted access

[Valuation Implications of FAS 159 Reported Gains and Losses From Fair Value Accounting for Liabilities](#)

Show details 

---

 Restricted access

[Are International Financial Reporting Standards-Based and U.S. GAAP-Based Accounting Amounts Comparable? Evidence From U.S. ADRs](#)

Show details 

---

 Restricted access

[Market Perceptions of Fair Value Reporting for Tangible Assets](#)

Show details 

---

[View more](#)

---

### Sage recommends:

---

**SAGE Knowledge**

Entry

[Ratio Analysis](#)

Show details 

---

## SAGE Knowledge

Book chapter

[A Follow-up Note on Financing](#)

Show details ▾

---

## SAGE Knowledge

Case

[Teuer Furniture \(B\): Multiples Valuation](#)

Show details ▾

---

[View more](#)

You currently have no access to this content. Visit the [access options](#) page to authenticate.

[View full text](#)

[Download PDF](#)

## Also from Sage

[CQ Library](#)

Elevating debate

[Sage Data](#)

Uncovering insight

[Sage Business Cases](#)

Shaping futures

[Sage Campus](#)

Unleashing potential

[Sage Knowledge](#)

Multimedia learning resources

[Sage Research Methods](#)

Supercharging research



Sage Video

Streaming knowledge

Technology from Sage

Library digital services