

DAFTAR PUSTAKA

Aldamen, H., Duncan, K., Kelly, S., Mcnamara, R., & Nagel, S. (2012). *Audit committee characteristics and firm performance during the global financial crisis*. Netherland: Bond University.

Al-Matari, E. M., Al-Swidi. A. K., Fatzil, F. H., & Al-Matari, Y. A. (2012). *The impact of board characteristics on firm performance: Evidence from nonfinancial listed companies in Kuwaiti stock exchange*. School of Accountancy, Universiti Utara Malaysia.

Bai, C. E., Qiao L., Joe L., Frank, M. S., Junxi Z. (2004). *Corporate governance And market valuation In China*. *Journal of Comparative Economics*, 32, 599-616.

Bashir, Z., Abbas, A., Manzoor, S., & Akram, M. N. (2013). *Empirical Investigation of the Factors Affecting Firm's Performance: a Study Based on Food Sector of Pakistan*. Pakistan: University of the Punjab Lahore.

Bauer, R., Bart, F., Roger, O., & Alireza, T. (2008). *The Impact Of Corporate Governance On Corporate Performance: Evidence From Japan*. *Pacific-Basin Finance Journal*, 16, 236–251.

Bergstresser, D., & Philippon, T. (2004). *CEO incentives and earnings management*. New York: NYU Stern School of Business.

Black, B. S., Woochan, K., Hasung, J., & Kyung, S. P. (2008). *How Corporate Governance Affects Firm Value: Evidence on Channels From Korea*. *Law & Economics Working Paper*, 51.

Bowen, R. M., Rajgopal, S., & Venkatachalam, M. (2003). *Accounting discretion, corporate governance and firm performance*. University of Washington.

Brown, L. D. & Marcus, L. C. (2006). *Corporate Governance And Firm Valuation*. *Journal Of Accounting and Public Policy*, 25, 409-434.

Byrnes, N., Dwyer, P., Henry, D., Thornton, E. (2003). *Reform: Who's Making The Grade; A Performance Review For CEOs, Boards, Analysts, And Others*. *Business Week*, September 22.

Chaghadari, M. F. (2011). *Corporate governance and firm performance*. Iran: Isfahan.

Chan, K. C., & Li, J. (2008). *Audit committee and firm value: Evidence on outside top executives as expert-independent directors*. *Corporate Governance: An International Review*, 16(1), 16-31.

Chekili, S. (2012). *Impact of Some Governance Mechanisms on Earnings Management: An Empirical Validation Within the Tunisian Market*. Tunis.

Chen, K. Y., Elder, R. J., & Hsieh, Y. M. (2005). *Corporate Governance and Earnings Management: The Implications of Corporate Governance Best-Practice Principles for Taiwanese Listed Companies*. Taiwan: Assistant Professor of Accounting.

Cheung, Y. L., Ping, J., Piman, L., & Tong, L. (2008). *Does Corporate Governance Matter in China?*. *China Economic Review*, 19, 460-479.

Chtourou, S. M., Bedard, J., & Courteau, L. (2001). *Corporate governance and earning management*. Canada: University Laval.

Cornett, M. M., Alan, J. M., Hassan, T. (2009). *Corporate Governance And Pay For Performance: The Impact of Earning Management*. *Journal of Financial Economics*, 87, 357-373.

Demirer, I., & Yuan, J. (2008). *Executive compensation and firm performance in the U.S. restaurant industry: An agency theory approach*. Texas Tech University.

Dixon, M. S., & Hussainey, K. (2010). *The effects of Non Executive Directors Commitment and Chairman Independence on Earnings Management:UK Evidence*. Durham Business School.

Elfouzi, N. H. & Zarai, M. A. (2009). *Impact of the opinion given out by the auditor and of his reputation on discretionary accruals*. *International Review of Business Research Papers*, 5(3), 1-11.

Elyasiani, S., & Jia, J. (2007). *Institutional Ownership Stability and Firm Performance*. Temple University.

Fama, Eugene, F. (1980). *Agency Problem And The Theory of The Firm*. *The Journal of Political Economy*, 88(2), 288-307.

Fama, E. & M. Jensen. (1983). *Separation of ownership and control*. *Journal of Law and Economics*, June, 301-325.

Farida, Y. N., Yuli, P., & Eliada, H. (2010). *Analisis Pengaruh Corporate Governance Terhadap Kinerja Perusahaan Yang Terdaftar Di Indonesian Institute For Corporate Governance. Jurnal Bisnis dan Akuntansi, 12(2), 69-80.*

Gedajlovic, E., Daniel, M. S., & Bogdan, B. (2003). *Financial Ownership, Diversification and Firm Profitability in Japan. Journal of Management and Governance, 7, 315-335.*

Gerayli, M. S., Yanesari, A. M., & Ma'atofi, A. R. (2011). *Impact of audit quality on earnings management: evidence from iran.* Iran: Islamic Azad University.

Gompers, P., Ishii, J., & Metrick, A. (2003). Corporate Governance And Equity Prices. *Quarterly Journal of Economics, 118(February), 107–155.*

Ghozali, I. (2002). *Aplikasi analisis multivariate dengan program SPSS.* Semarang: Badan Penerbit Universitas Diponegoro.

Gurbuz, A. O., Asli, A., Ozlem, K. (2010). *Corporate Governance And Financial Performance With A Perspective on Institutional Ownership: Empirical Evidence From Turkey. Journal of Applied Management Accounting Research, 8(2).*

Hardikasari, Eka. (2011). *Pengaruh Penerapan Corporate Governance Terhadap Kinerja Keuangan Pada Industri Perbankan Yang Terdaftar Di Bursa Efek Indonesia (BEI) Tahun 2006-2008.* Skripsi Tidak Diterbitkan. Semarang: Universitas Diponegoro.

Hovey, Martin. (2004). *Corporate Governance in China: An Empirical Study of Listed Firms*. PhD Thesis Not Published. Australia: Griffith University.

Indriantoro, N. & Supomo, B. (1999). *Metodologi penelitian bisnis untuk akuntansi dan manajemen*. Yogyakarta: BPFE-Yogyakarta.

Jensen, M. C. & William H. M. (1976). *Theory of Firm: Managerial Behaviour, Agency Cost And Ownership Structure*. *Journal of Financial Economics*, 3, 305-360.

Joh, Sung Wook. (2003). *Corporate Governance And Firm Profitability: Evidence From Korea Before The Economic Crisis*. *Journal of Financial Economics*, 68, 287-322.

Johari, N. H., Saleh, N. M., Jaffar, R., & Hassan, M. S. (2008). *The Influence of Board Independence, Competency and Ownership on Earnings Management in Malaysia*. Malaysia: Universitas Tenaga Nasional.

Kang, S. A., & Kim, Y. S. (2011). *Does earnings management amplify the association between corporate governance and firm performance?: Evidence from korea*. Korea: Kumoh National Institute of Technology.

Khan, A., & Awan. S. H. (2012). *Effect of board composition on firm's performance: a case of pakistani listed companies*. Pakistan: Islamabad.

Khatab, H., Masood, M., Zaman, K., Saleem, S., & Saeed, B. (2011). *Corporate governance and firm performance: A case study of Karachi stock market*. Pakistan : Karachi.

Koch, T. W., & Wall, L. D. (2000). *The use of accruals to manage reported earnings: Theory and Evidence*. Atlanta: Federal Reserve Bank.

Leuz, C., Dhananjay, N., & Peter, D. W. (2003). *Earning Management And Investor Protection: An International Comparison*. *Journal of Financial Economic*, 69, 505-527.

Mitton, Todd. (2002). *A Cross-Firm Analysis of The Impact of Corporate Governance on The East Asian Financial Crisis*. Dissertation Not Published. Provo: Brigham Young University.

Mehran, Hamid. (1995). *Executive Compensation Structure, Ownership, And Firm Performance*. *Journal of Financial Economics*, 38, 163-184.

Moradi, M., Salehi, M., Bighi, S. J. H., & Najari, M. (2012). *A Study of Relationship between Board Characteristics and Earning Management: Iranian Scenario*. Iran: Ferdowsi University of Mashhad.

Nasution, M., Doddy S. (2007). *Pengaruh Corporate Governance Terhadap Manajemen laba Di Industri Perbankan Indonesia*. *Jurnal Simposium Nasional Akuntansi X*, IAI. Makassar.

Naz, I., Bhatti, K., Ghafoor, A., & Khan, H. H. (2011). *Impact of Firm Size and Capital Structure on Earnings Management: Evidence from Pakistan*. Pakistan: Islamabad.

Omowunmi, O. F. (2012). *The Effect of the Industrial Sector on Firms Performance In A Multi-Cultural Economy*. Nigeria: Covenant university.

Ongore, V. O., & K`Obonyo, P. O. (2011). *Effect of selected corporate governance characteristics on firm performance: Empirical evidence from Kenya*. Kenya: Nairobi.

Pouraghajan, A., & Malekian, E. (2012). *The Relationship between Capital Structure and Firm Performance Evaluation Measures: Evidence from the Tehran Stock Exchange*. Iran: Islamic Azad University.

Rashid, A., Zoysa, A. D., Lodh, S., & Rudkin, K. (2010). *Board Composition and Firm Performance: Evidence from Bangladesh*. University of Wollongong.

Rauf, F. H. A., Johari, N. H., Buniamin, S., & Rahman, N. R. A. (2012). *The Impact of Company and Board Characteristics on Earnings Management: Evidence from Malaysia*. Malaysia.

Roodposhti, F. R., & Chashmi, S. A. N. (2011). *The impact of corporate governance mechanisms on earnings management*. Iran: Islamic Azad University.

Sami H., Justin, W., & Haiyan Z. (2011). *Corporate Governance And Operating Performance of Chinese Listed Firms*. *Journal of International Accounting, Auditing, and Taxation*, 20, 106-114.

Santoso, Singgih, (2000). *SPSS Statistik Parametrik*. Jakarta: PT. Elex Media Komputindo kelompok Gramedia.

Sefiana, Eka. (2009). *Pengaruh Penerapan Corporate Governance Terhadap Manajemen Laba Pada Perusahaan Perbankan Yang Telah Go Public Di BEI*. *Skripsi Tidak Diterbitkan*. Jakarta: Universitas Gunadharma.

Shah, S. Z. A., Butt, S. A., Hasan, A. (2008). *Corporate governance and earning management an empirical evidence from pakistani listed companies.*

Pakistan: International Islamic University.

Sudarmadji, A. M. & Sularto, L. (2007). Pengaruh Ukuran Perusahaan, Profitabilitas, Leverage, dan Tipe Kepemilikan Perusahaan Terhadap Luas Voluntary Disclosure Laporan Keuangan Tahunan. *Proceeding PESAT (Psikologi, Ekonomi, Sastra, Arsitek, & Sipil)*, 2, 1858-2559.

Ujiyantho, M. A. & Bambang, A. P. (2007). *Mekanisme Corporate Governance, Manajemen Laba, dan Kinerja Keuangan (Studi Pada Perusahaan Go Publik Sektor Manufaktur).* *Jurnal Simposium Nasional Akuntansi X*, IAI. Makassar.

Vural, G., Sogmen, A. G., & Cetenak, E. H. (2012). *Affects of Working Capital Management on Firm's Performance: Evidence from Turkey.* Cukurova University: Faculty of Economics and Administrative Sciences.

Weisbach, M. (1988). *Outside directors and CEO turnover.* Rochester: University of Rochester.

Zhu, Y., & Tian, G. G. (2009). *CEO pay performance and board independence: the impact of earning management in china.* Australia: University of Accounting & Finance.