

DAFTAR PUSTAKA

Abdoli, M. (2011). Relation of non-executive directors and ownership concentration with discretionary accrual accounting. *Australian Journal of Business and Management Research*, 1(4), 93-101.

Abed, S., Al-Attar, A., & Suwaidan, M. (2012). Corporate governance and earnings management: Jordanian evidence. *International Business Research*, 5(1), 216-215.

Abed, S., Al-Badainah, J., & Serdaneh, J. A. (2012). The level of conservatism in accounting policies and its effect on earnings management. *International Journal of Economics and Finance*, 4(6).

Adrianto, R. & Anis, I. (2014). Pengaruh struktur corporate governance dan kontrak hutang terhadap praktik manajemen laba pada perusahaan manufaktur yang terdaftar di bursa efek Indonesia. *Jurnal Akuntansi Fakultas Ekonomi*, 1(2), 68-88.

Agustia, D. (2013). Pengaruh faktor good corporate governance, free cash flow dan leverage terhadap manajemen laba. *Jurnal Akuntansi dan Keuangan*, 15(1), 27-42.

Ahman, E. & Indriani, E. (2007). *Membina Kompetensi Ekonomi*. Bandung: Grafindo Media Pratama.

Ajina, A., Bouchareb, M., & Soud, S. (2013). Corporate governance mechanisms and earnings management after and before the adoption of IFRS. *The Business and Management Review*, 3(4), 147-162.

Alarlooq, M. N. M., Aslani, A., & Azadi, B. (2014) Accounting conservatism impact on real earnings management. *International Journal of Accounting Research, 1*(12), 71-76.

Aldridge, J. E. & Sutojo, E. (2008). *Good Corporate Governance*. Jakarta: PT. Damar Mulia Pustaka.

Ali, U., Noor, M. A., & Mahmood, A. (2015). Impact of firm size on earnings management: A study of textile sector of Pakistan. *European Journal of Business and Management, 7*(28).

Aliyu, M. D., Musa, A. U., & Zachariah, P. (2015). Impact of audit quality on earnings management of listed deposit money banks in Nigeria. *Journal of Accounting and Financial Management, 1*(8).

Alsharairi, M. & Salama, A. (2011). Does high leverage impact earnings management? Evidence from non cash mergers and acquisitions. *Journal of Financial and Economic Practice, 12*(1), 17-33.

Alves, S. (2012). Ownership structure and earnings management: Evidence from Portugal. *Australasian Accounting Business and Finance Journal, 6*(1), 57-74.

Amri, O. (2015). Conservative reporting and its relationship with aggressive reporting of earnings figures. *Indian Journal of Fundamental and Applied Life Sciences, 5*(S1), 2724-2730.

Ariefianto, M. D. (2012). *Esensi dan Aplikasi Menggunakan Eviews*. Jakarta: Erlangga.

Armando, E. & Farahmita, A. (2012). Manajemen laba melalui akrual dan aktivitas riil di sekitar penawaran saham tambahan dan pengaruhnya terhadap kinerja perusahaan. *Simposium Nasional Akuntansi XV Banjarmasin*, 18.

Ayadi, W. M. & Boujelbene, Y. (2014). The relationship between ownership structure and earnings quality in the French context. *International Journal of Accounting and Economic Studies*, 2(2), 80-87.

Aygun, M., Ic, S., & Sayim, M. (2014). The effects of corporate ownership structure and board size on earnings management: Evidence from Turkey. *International Journal Business and Management*, 9(12), 123-132.

Bagheri, S. M. B., Emamgholipour, M., Bagheri, M., & Rekabdarkolaei, E. A. (2013). Effect of accounting conservatism level debt contracts, and profitability on the earnings management of companies: Evidence from Tehran stock exchange. *International Journal of Economy, Management, and Social Sciences*, 2(7), 533-538.

Bagnoli, M. & Watts, S. (2000). The effect of relative performance evaluation on earning management: A game-theoretic approach. *The Journal of Accounting Public Policy*, 19, 377-397.

Bala, H. & Kumai, G. B. (2015). Board characteristics and earnings management of listed food and beverages firms in Nigeria. *European Journal of Accounting, Auditing, and Finance Research*, 3(8), 24-41.

Berghani, H. F. & Pajoochi, M. R. (2013). Examining the effect of firm size on conservatism and earnings management relationships: Evidences from Tehran stock exchange. *Journal of Novel Applied Sciences*, 2, 776-783.

Boediono, G. (2005). Kualitas laba: Studi pengaruh mekanisme corporate governance dan dampak manajemen laba dengan menggunakan analisis jalur. *Simposium Nasional Akuntansi VIII Solo*.

Cadbury Committee. (1992). *Report of The Financial Aspects of Corporate Governance*. London: Gee.

Chekili, S. (2012). Impact of some governance mechanisms on earnings management: An empirical validation within the Tunisian market. *Journal of Business Studies Quarterly*, 3(3), 95-104.

Christiani, I., & Nugrahanti, Y. W. (2014). Pengaruh kualitas audit terhadap manajemen laba. *Jurnal Akuntansi dan Keuangan*, 16(1), 52-62.

Chtourou, S. M., Bedard, J., & Courteau, L. (2001). *Corporate Governance and Earning Management*. Canada: University Laval.

Claessens, S., Djankov, S., & Lang, L. H. (2000). The separation of ownership and control in East Asian corporations. *Journal of Financial Economics*, 58, 81-112.

Becker, C. L., DeFond, M. L., Jiambalvo, J., & Subramanyam, K. R. (1998). The effect of audit quality on earnings management. *Contemporary Accounting Research*, 15(1), 1-24.

Darwis, H. (2012). Manajemen laba terhadap nilai perusahaan dengan corporate governance sebagai pemoderasi. *Jurnal Keuangan dan Perbankan*, 16(1), 45-55.

De Angelo, L. E. (1981). Auditor independence, low balling, and disclosure regulation. *Journal of accounting and Economics*, 3, 113-127.

Facio, M. & Lang, H. P. (2002). The ultimate ownership of Western European corporations. *Journal of Financial Economic*, 65, 365-395.

Farouk, M. A. & Hassan, S. U. (2014). Influence of possession formation on earnings management of quoted chemical and paints firms in Nigeria. *Journal of Management Policies and Practices*, 2(2), 167-186.

Feltham, J. & Ohlson, J. (1995). Valuation and clean surplus accounting for operating and financial Analysis. *Contemporary Accounting Research*, 11, 687-731.

Francis, J. R. (2004). What do we know about audit quality?. *The British Accounting Review*, 26, 345-368.

Francis, J. R., Maydew, E., & Sparks, H. (1999). The role of big 6 auditors in the credible reporting of accruals. *Auditing: A Journal Of Practice & Theory*, 18, 17-34.

Gerayli, M. A., Yanesari, A. M., & Ma'atooft, A. R. (2011). Impact of audit quality on earnings management: Evidence from Iran. *Euro Journals Publishing*, 77-84.

Ghozali, I. (2011). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 19*. Semarang: Universitas Diponegoro.

Goodstein, J. K., Gautam, & Boeker, W. (1994). The effects of board size and diversity on strategic change. *Strategic Management Journal*, 15(3), 241-250.

Gujarati, D. N. (2003). *Basic Econometrics*. New York: McGraw Hill.

Gulzar, M. A. & Wang, Z. (2011). Corporate governance characteristics and earning management: Empirical evidence from Chinese listed firms.

International Journal of Accounting and Financial Reporting, 1(1).

Gumanti, T. A., Nastiti, A. S., Utami, E. S., & Manik, E. (2015). Audit quality and earnings management in Indonesian initial public offerings.

Mediterranean Journal of Social Sciences, 6(5).

Guna, W. I., & Herawaty A., (2010). Pengaruh mekanisme good corporate governance, independensi auditor, kualitas audit, dan faktor lainnya terhadap manajemen laba. *Jurnal Bisnis dan Akuntansi*, 12(1), 53-68.

Gunawan, I. K., Darmawan, N. A. S., & Purnamawati, I. G. A. (2015). Pengaruh ukuran perusahaan, profitabilitas, dan leverage terhadap manajemen laba pada perusahaan manufaktur yang terdaftar di bursa efek Indonesia. *Jurnal Akuntansi Universitas Pendidikan Ganesha*, 3(1).

Handayani, S. & Rachadi, A. D. (2009). Pengaruh ukuran perusahaan terhadap manajemen laba. *Jurnal Bisnis dan Akuntansi*, 11(1), 33-56.

Hayati, A. F. & Gusnardi. (2015). Pengaruh penerapan mekanisme good corporate governance terhadap manajemen laba. *Jurnal Akuntansi*, 16(3), 364-379.

Healy, P. & Wahlen, J. (1999). A review of the earnings management literature and its implications for standard setting. *Accounting Horizon*, 12(4).

Hegazy, M. A., Al Sabagh, A., & Hamdy, R. (2015). The effect of audit firm specialization on earnings management and quality of audit work.

Journal of Accounting and Finance, 15(4), 143-164.

Hsu, M. F., & Wen, S. Y. (2015). The influence of corporate governance in Chinese companies on discretionary accruals and real earnings management. *Asian Economic and Financial Review*, 5(3), 391-406.

Husni, R. (2013). Pengaruh mekanisme good corporate governance, leverage, dan profitabilitas terhadap manajemen laba. *Jurnal Ekonomi dan Bisnis*, 2(2).

Ikatan Akuntan Indonesia. (2015). *Standar akuntansi Keuangan*. Jakarta: IAI.

Indriantoro, N. & Supomo, B. (2013). *Metodologi Penelitian Bisnis Akuntansi dan Manajemen*. Yogyakarta: BPFE.

Iqbal, S. & Fachriyah, N. (2007). Corporate governance sebagai alat pereda praktik manajemen laba (earnings management). *Ventura*, 10(3), 29-47.

Iraya, C., Mwangi, M., & Muchoki, G. W. (2015). The effect of corporate governance practices on earnings management of companies listed at The Nairobi securities exchange. *European Scientific Journal*, 11(1).

Isenmila, P. A. & Elijah, A. (2012). Earnings management and ownership structure: Evidence from Nigeria. *Research Journal of Finance and Accounting*, 3(7), 24-36.

Ishak, I., Haron, M. N., Salleh, N. M. N., & Rashid, A.A. (2011). Family control and earnings management: Malaysia evidence. *International Conference on Economics, Business, and Management*, 22, 82-86.

Jao, R. & Pagulung, G. (2011). Corporate governance, ukuran perusahaan, dan leverage terhadap manajemen laba perusahaan manufaktur Indonesia. *Jurnal Akuntansi & Auditing*, 8(1), 1-94.

Kamolsakulchai, M. (2015). The impact of the audit committee effectiveness and audit quality on financial reporting quality of listed company in stocks exchange of Thailand. *Review of Integrative Business & Economics Research*, 4(2), 328-341.

Kamran & Shah, A. (2014). The impact of corporate governance and ownership structure on earnings management practices: Evidence from listed companies in Pakistan, *The Lahore Journal of Economics*, 19(2), 27-70.

Kermani, A. Z., Bigzade, F., & Khodamipour, A. (2013). The level of conservatism and its effect on earnings management of listed companies in Tehran stock exchange. *International Journal of Advanced Studies in Humanities and Social Science*, 1(10).

Kazemi, H., Hemmati, H., & Faridvand, R. (2011). Investigating the relationship between conservatism accounting and earning attributes. *World Applied Sciences Journal*, 12(9), 1385-1396.

Komite Nasional Kebijakan Governance. (2006). *Pedoman Umum Good Corporate Governance*. Jakarta: Elex Media Komputindo.

Kouki, M., Abderrazek, E., Hanen, A., & Slim, S. (2011). Does corporate governance constrain earnings management? Evidence from U.S. firms. *European Journal of Economics, Finance, and Administrative Sciences*, 35, 58-71.

Kurawa, J. M. & Saheed, A. (2014). Corporate governance and earnings management: an empirical analysis of firms in petroleum and petroleum products distributors in Nigeria. *Journal of Accounting*, 2(2).

Latif, A. S., & Abdullah, F. (2015). The effectiveness of corporate governance in constraining earnings management in Pakistan. *The Lahore Journal of Economics*, 20(1), 135-155.

Lin, F. L. (2011). Is earnings management opportunistic or beneficial in Taiwan? *International Journal of Economics and Finance*, 3(1), 133-142.

Liu, J. (2012). Board monitoring, management contracting and earnings management: An evidence from ASX listed companies. *International Journal of Economics and Finance*, 4(12).

Llukani, T. (2013). Earnings management and firm size: An empirical analyze in Albanian market. *European Scientific Journal*, 9(16).

Luhglatno. (2010). Analisis pengaruh kualitas audit terhadap management laba studi pada perusahaan yang melakukan IPO di Indonesia. *Fokus Ekonomi*, 5(2), 15-31.

McClave, J. T., & Sincich, T. (2003). *Statistics*. Canada: Prentice Hall.

Mitani, H. (2010). Additional evidence on earnings management and corporate governance. *Financial Research and Training Centre*.

Nahandi, Y. B., Baghbani, S. M., & Bolouri, A. (2012). Earnings management and accounting conservatism: The case of Iran. *African Journal of Business Management*, 6(10), 6005-6013.

Nassirzadeh, F., Salehi, M., & Alaei, S. M. (2012). A study of the affecting earnings management: Iranian overview. *Science Series Data Report*, 4(2), 22-27.

Nasution, M. & Setiawan, D. (2007). Pengaruh corporate governance terhadap manajemen laba di industri perbankan. *Simposium Nasional Akuntansi X Makassar*.

Organization For Economic Corporation and Development. (2004). *Principles of Corporate Governance*. Paris: The OECD.

Otoritas Jasa Keuangan. (2014). *Peraturan Otoritas Jasa Keuangan No, 33/POJK. 04/2014 tentang Direksi dan Dewan Komisaris Emiten Perusahaan Publik*. Jakarta: OJK.

Penman, S. H. & Zhang, X. J. (2002). Accounting conservatism, the quality of earnings, and stock Returns. *The Accounting Review*, 77, 237-264.

Piyawiboon, C. (2015). Audit quality, effectiveness of board audit committee and earning quality. *Review of Integrative Business & Economics Research*, 4(2), 366-377.

Porta, R. L., Silanes, F. L., & Shleifer, A. (1999). Corporate ownership around the world. *The Journal of Finance*, 54(2), 471-517.

Prabaningrat, I. G. A. A. & Widanaputra, A. A. G. P. Pengaruh good corporate governance dan konservatisme akuntansi pada manajemen laba. *Jurnal Akuntansi Universitas Udayana*, 10(3), 663-676.

Prastiti, A., & Meiranto, W. (2013). Pengaruh karakteristik dewan komisaris dan komite audit terhadap manajemen laba. *Diponegoro Journal Of Accounting*, 2(4), 1-12.

Priantinah, D. (2008). Eksistensi earning manajemen dalam hubungan agen-prinsipal. *Jurnal Pendidikan Akuntansi Indonesia*, 6(2), 23-36.

Pujiati, L. (2013). Pengaruh konservatisme dalam laporan keuangan terhadap earnings response coefficient. *Jurnal Ilmu & Riset Akuntansi*, 2(11).

Rachmawati, A. & Triatmoko, H. (2007). Analisis faktor-faktor yang mempengaruhi kualitas laba dan nilai perusahaan. *Simposium Nasional Akuntansi X Makassar*.

Rahmani, S. & Akbari, M. A. (2013). Impact of firm size and capital structure on earnings management: Evidence from Iran. *World of Sciences Journal*, 1(17), 59-71.

Ramadan, I. Z. (2015). Does Ownership Structure Affect Jordanian companies' tendency to practice earnings management? *Asian Journal of Finance & Accounting*, 7(2), 281-291.

Rauf, F. H. A., Johari, N. H., Buniamin, S., & Rahman, N. R. A. (2008). The impact of company and board characteristics on earnings management: Evidence from Malaysia. *Global Review of Accounting and Finance*, 3(2), 114-127.

Rezaei, F. (2012). Efficient or opportunistic earnings management with regards to the role of firm size and corporate governance practices. *Interdisciplinary Journal of Contemporary Research Business*, 3(9), 1312-1322.

Roodposhti, F. R., & Chashmi, S. A. N. (2011). The impact of corporate governance mechanism on earnings management. *African Journal of Business Management*, 5(11), 4143-4151.

Saedi, D. P. (2012). The relationship between income smoothing and income tax and profitability ratios in Iran stock market. *Asian Journal of Finance and Accounting*, 4(1), 46-51.

Saleh, N. M., Iskandar, T. M., & Rahmat, M. M. (2005). Earnings management and board characteristic: Evidence from Malaysia. *Jurnal Pengurusan*, 24, 77-103.

Salihi, A. A. & Jibril, R. S. (2015). The effect of board size and audit committee the size on earnings management in Nigerian consumer industries companies. *International Journal of Innovative Research and Development*, 4(3), 84-91.

Salleh, M. Z. & Haat, M. H. C. (2014). Audit committee and earnings management: Pre and post MCCG. *International Review of Management and Business Research*, 3(1).

Santoso, U. (2015). Pengaruh pengungkapan akuntansi, akuntansi konservatif, komite audit, dan kualitas auditor eksternal terhadap manajemen laba. *Jurnal Akuntansi*, 16(1).

Scott, William R. (2000). *Financial Accounting Theory. Second edition*. Canada: Prentice Hall.

Setiawati, L. & Na'im, A. (2000) . Manajemen laba. *Jurnal Ekonomi dan Bisnis Indonesia*, 15(4), 424-441.

Siallagan, H. & Machfoedz, M. U. (2006). mekanisme corporate governance, kualitas laba dan nilai perusahaan. *Artikel Simposium Nasional Akuntansi IX*.

Siregar, S. V. N. P. & Utama, S. (2005). Pengaruh struktur kepemilikan, ukuran perusahaan, dan praktek corporate governance terhadap pengelolaan laba. *Simposium Nasional Akuntansi VIII Solo*, 475-490.

Solihin, I. (2009). *Pengantar Manajemen*. Jakarta: Erlangga.

Soliman, M. M. & Ragab, A. A. (2013). Board of director's attributes and earning management: Evidence from Egypt. *International Business and Social Sciences Research Conference*.

Sudarmadji, A. M. & Sularto, L. Pengaruh ukuran perusahaan, profitabilitas, leverage, dan tipe kepemilikan perusahaan terhadap luas voluntary disclosure laporan keuangan tahunan. *Auditorium Kampus Gunadarma*, 2.

Sugiyono. (2006). *Metode Penelitian Bisnis*. Bandung: CV. Alfabeta.

Suharli, M. (2006). *Akuntansi untuk Bisnis Jasa dan Dagang*. Yogyakarta: Graha Ilmu.

Sulistyanto, S. (2008). *Manajemen Laba, Teori dan Model Empiris*. Jakarta: Grasindo.

Surya, I & Yustiavandana, I. (2006). *Penerapan Good Corporate Governance: Mengesampingkan Hak-Hak Istimewa Demi Kelangsungan Usaha*. Jakarta: Kencana.

Sutikno, F., Wahidahwati, & Asyik, N. F. (2014). Pengaruh corporate governance dan ukuran perusahaan terhadap manajemen laba di industri perbankan Indonesia. *Jurnal Ilmu & Riset Akuntansi*, 3(10).

Suwito & Herawaty. (2005). Analisis pengaruh karakteristik perusahaan terhadap tindakan perataan laba yang dilakukan oleh perusahaan yang terdaftar di bursa efek Jakarta. *Simposium Nasional VIII Solo*.

Swastika, D. L. T. (2013). Corporate governance, firm size, and earning management: evidence in Indonesia stock exchange. *IOSR Journal of Business and Management*, 10(4), 77-82.

Sweeney, A. P. (1994). Debt covenant violations and managers' accounting responses. *Journal of Accounting and Economics*, 17(3), 281-308.

Takhtaei, N., Ojaghi, M. A., & Esfandabadi, S. H. S. (2013). Effect of financial leverage and investment diversification on income-increasing earnings management. *Middle-East Journal of Scientific Research*, 16(6), 836-844.

Trianingsih, I. (2010). *Pengaruh Konservatisme Akuntansi Terhadap Asimetri Informasi, Kualitas Laba, dan Return Saham*. Depok: Fakultas Ekonomi Universitas Indonesia.

Ujiyantho, M. A., & Pramuka, B. A. (2007). Mekanisme corporate governance, manajemen laba dan kinerja keuangan. *Simposium Nasional Akuntansi X Makasar*.

Undang-Undang Republik Indonesia Nomor 40 Tahun 2007 Tentang Perseroan Terbatas. (2007). Jakarta: Gradien Mediatama.

Ung, L. J., Brahmana, R., & Puah, C. H. (2014). Does retrenchment strategy mitigate earnings management? Evidence from public listed companies in Malaysia. *Munich Personal RePEc Archive*.

Uwuigbe, U., Peter, D. S., & Oyeniyi, A. (2014). The effects of corporate governance mechanisms on earnings management of listed firms in Nigeria. *Accounting and Management Information Systems*, 13(1), 159-174.

Uwuigbe, U., Ranti, U. O., & Bernard, O. (2015). Assessment of the effects of firms' characteristics on earnings management of listed firms in Nigeria. *Asian Economic and Financial Review*, 5(2), 218-228.

Veronica, A. (2015). The influence of leverage and its size on the earnings management. *Research Journal of Finance and Accounting*, 6(8).

Walpole, R. E. (1993). *Pengantar Statistika*. Jakarta: PT. Gramedia Pustaka Utama.

Watts, R. L. & Zimmerman, J. L. (1986). *Positive Accounting Theory*. New York, Prentice Hall.

Watts, R. L. (2003). Conservatism in accounting part 1: Explanations and implication. *Accounting Horizon*, 17, 207-221.

Widyaningdyah, A. U. (2001). Analisis faktor-faktor yang berpengaruh terhadap earnings management pada perusahaan go public di Indonesia. *Jurnal Akuntansi & Keuangan*, 3(2).

Xie, B., Davidson, W. N., & Dadalt, P. J. (2003). Earning management and corporate governance: The role of the board and audit committee. *Journal of Corporate Finance*, 9, 295-316.

Yasar, A. (2013). Big four auditors' audit quality and earnings management: Evidence from Turkish stock market. *International Journal of Business and Social Science*, 4(17), 153-163.

Zamanifakhr, M. H., Pouya, M. R. K., & Yaghoobi, M. (2015). The relationship between earnings management, financial power, and companies' size among companies listed on the Tehran stock exchange. *Journal UMP Social Sciences and Technology Management.*, 3(3), 5-13.

Zamri, N., Rahman, R. A., & Isa, N. R. M. (2013). The impact of leverage on real earnings management. *Procedia Economics and Finance*, 7, 86-95.

Zare, H., Rafinejad, M., & Mahdavi, M. (2014). A study of the factors earnings management in firms accepted in Tehran stock exchange. *Journal of Science and Today's World*, 3(5), 208-211.

Zhou, J. & Elder, R. J. (2003). Audit quality and earnings management by seasoned equity offering firms. *Asia-Pacific Journal of Accounting and Economics*, 11(2), 95-120.