

DAFTAR PUSTAKA

Abed, S., Attar, S., & Suwaidan, M. (2012). Corporate Governance and Earnings Management: Jordanian Evidence. *International Business Research, Vol 5 (1)*.

Ali, S. M., Salleh, N. M., & Hassan, M. S. (2008). Ownership Structure and Earnings Management in Malaysian Listed Companies: The Size Effect. *Asian Journal of Business and Accounting, Vol. 1 (2)*, 89-116.

Alves, S. M. G. (2011). The Effect of the Board Structure on Earnings Management: Evidence from Portugal. *Journal of Financing Reporting and Accounting, Vol 9 (2)*. 141-160

Amar, A. B. (2014). The Effect of Independence Audit Committee on Earnings Management: The Case in France. *International Journal of Academy Research in Accounting, Finance and Management Sciences, Vol 4 (1)*. 96-102. ISSN: 2225-8329.

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

Ayemere, I. L., & Elijah, A. (2015). Audit Committee Attributes and Earnings Management: Evidence from Nigeria. *International Journal of Business and Social Research, Vol. 5 (4)*, 14-23.

Aygun, M., Ic, S., & Sayim, M. (2014). The Effects of Corporate Ownership Structure and Board Size on Earnings Management: Evidence from Turkey. *International Journal of Business and Management, Vo. 9 (12)*, 123-132. ISSN: 1883-8119.

Bergstresser, D., & Philippon, T (2006). CEO incentives and earnings management. *Journal of Financial Economics, Vol 80*, 511–529.

Boediono, G. S. B. (2005). *Kualitas Laba: Studi Pengaruh Mekanisme Corporate Governance dan Dampak Manajemen Laba dengan Menggunakan Analisis Jalur*. Solo: Simposium Nasional Akuntansi (SNA) VIII.

Cadbury Committee. (1992). Report of the Committee on the Financial Aspects of Corporate Governance Report with Code of Best Practice. London: Gee & Co. Publishing.

Capital Markets Authority. (2002). Guidelines on corporate governance practices by public listed Companies in Kenya, Gazette Notice No. 3362.

Chandrasegaram, R., Rahimansa, M. R., Rahman, S. K. A, Abdullah, S., & Mat, N. K. N. (2013). Impact of Audit Committee Characteristics on Earnings Management in Malaysian Public Listed Companies. *International Journal of Finance and Accounting, Vol 2 (2)*. 114-119.

Chekili, S. (2012). Impact of Some Governance Mechanisms on Earnings Management: An Empirical Validation Within the Tunisian Market. *Journal of Business Studies Quarterly, Vol 3 (3)*. 95-104. ISSN: 2151-1034.

Chen, J. J., Zhang, H. (2010). The Impact of the Corporate Governance Code on Earnings Management – Evidence from Chinese Listed Companies Authors. *European Financial Management. Vol 20 (3)*. 592-632.

Chtourou, S. M., Bedard, J., & Courteau, L. (2001). Corporate Governance and Earnings Management. Retrieved from <http://papers.ssrn.com/abstract=275053>.

Cornett, M. M., Marcur, A. J., & Tehranian, H. (2007). *Journal of Financial Economics* 87, 357-373.

Epps, R. W., & Ismail, T. H. (2009). Board of directors' governance challenges and earnings management, *Journal of Accounting & Organizational Change*, Vol. 5 (3). 390 – 416.

Farida, Y. N., Yuli, P., & Eliada, H. (2010). *Pengaruh Penerapan Corporate Governance terhadap Timbulnya Earnings Management dalam Menilai Kinerja Keuangan pada Perusahaan Perbankan di Indonesia. Jurnal Bisnis dan Akuntansi. Vol. 12 (2), 69-80. ISSN: 1410-9875.*

Fayoumi, N. A., Abuzayed, B., & Alexander, D. (2010). Ownership Structure and Earnings Management in Emerging Markets: The Case of Jordan. *International Research Journal of Finance and Economics*. ISSN: 1450-2887.

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

Gonzalez, J. S., & Meca, E. G. (2013). Does Corporate Governance Influence Earnings Management in Latin American Markets?. *Journal Business Ethic (2014) 121*, 419-440.

Gulzar, M. A., & Wang, Z. (2011). Corporate Governance Characteristics and Earnings Management: Empirical Evidence from Chinese Listed Firms. *International Journal of Accounting and Financial Reporting, Vol. 1 (1)*, 133-151. ISSN: 2162-3082.

Hassan, S. U., & Ahmed, A. (2012). Corporate Governance, Earnings Management and Financial Performance: A Case of Nigerian Manufacturing Firms. *American International Journal of Contemporary Research, Vol 2 (7)*.

Hassan, S. U., & Ahmed, A. (2012). Ownership Structure and Opportunistic Accounting: A Case of Listed Food and Beverage Firms in Nigeria. *International Journal of Physical and Social Sciences, Vol. 2(7)*, 236-256. ISSN: 2249-5894.

Hashim, H. A., & Devi, S. S. (2008). Board Independence, CEO Duality and Accrual Management: Malaysian Evidence. *Asian Journal of Business and Accounting, Vol 1 (1)*. 27-46. ISSN: 1985-4064.

Healy, P. M., & Wahlen, J. M. (1999). A Review of the Earnings Management Literature and Its Implication for Standard Setting. *Accounting Horizon, Vol. 13 (4)*, 365-383.

Heirany, F., Sadrabadi, A. N., & Mehrjordi, F. F. (2013). Investigating the Effect of Corporate Governance Mechanism on the Quality of Accounting Profit. *International Journal of Academic Research in Accounting, Finance and Management Sciences, Vol 3 (3)*. 315-328. ISSN: 2225-8329.

- Hwang, D. B. K., Long, J., & Wang, T. S. (2010). The Relationship between Corporate Governance Mechanisms and Earnings Management: An Empirical Study on the Listed Firms in China. *Proceedings of the 19th Annual Conference of the Global Awareness Society International*. Retrieved from http://orgs.bloomu.edu/gasi/pdf_documents/2010_Proceedings_pdfs/HwangLongWang.pdf.
- Ikatan Akuntansi Indonesia. (2009). *Standar Akuntansi Keuangan*. Jakarta: Salemba Empat.
- Indriantoro, N., & Supomo, B. (2013). *Metodologi Penelitian Bisnis*. Edisi 1. Yogyakarta: BPFE.
- Ishak, I., Haron, M. N., Salleh, N. M. Z. N., & Rashid, A. A. (2011). Family Control and Earnings Management: Malaysia Evidence. Paper presented at 2011 2nd International Conference on Economics, Business, and Management, Singapore.
- Iraya, C., Mwangi, M., & Muchoki, G. W. (2013). The Effect of Corporate Governance Practices on Earning Management of Companies Listed at the Nairobi Securities Exchange. *European Scientific Journal, Vol 11 (1)*. ISSN: 1857-7431.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of Firm: Managerial Behavior, Agency Costs, and Ownership Structure. *Journal of Financial Economics, Vol. 3 (4)*, 305-360.

- 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. *Int. Journal of Economics and Management, Vol. 2 (2)*, 281-306. ISSN: 1823-836X.
- Jones, J. J. (1995). Earnings Management During Import Relief Investigations. *Journal of Accounting Research, Vol 29 (2)*. 193-228
- Lakhal, F., Lakhal, N., Cheurfi, S. (2014). Does Pay for Performance Reduce Earnings Management in France?. *European Journal of Business and Management, Vol 6 (13)*. ISSN: 2222-1905.
- Lang, M. H., & Lundholm, R. J. (2000). Voluntary disclosure and equity offerings: Reducing information asymmetry or Hying the Stock?. *Contemporary Accounting Research, Vol 17 (4)*, 623.
- Leuz, C., Nanda, D., & Wysocki, P. (2003). Earning Management and Investor Protection: an International Comparison. *Journal of Financial Economics, Vol 69 (3)*, 505-527.
- Liu, J. (2012). Board Monitoring, Management Contracting and Earnings Management: An Evidence from ASX Listed Companies. *International Journal of Economics and Finance, Vol 4 (12)*. ISSN:1916-9728.
- Li, Y., Liu, J., & Eddie, I. (2011). Share Types and Earnings Management: Evidence from Chinese Listed Companies. *Corporate Ownership & Control, Vol. 8 (2)*, 271-284.

Miko, N. U., & Kamardin, H. (2014). Impact of Audit Committee and Audit Quality on Preventing Earnings Management in the Pre- and Post-Nigerian Corporate Governance Code 2011. *Procedia- Social and Behavioral Science, Vol 172*. 651-657.

Poli, S. (2015). Do Ownership Structure Characteristics Affect Italian Private Companies' Propensity to Engage in Practices of "Earnings Minimization" and "Earnings Change Minimization"? *International Journal of Economics and Finance, Vol 7 (6)*, 193-207. E-ISSN: 1916-9728.

Rahman, R. A., Bello, L. D., & Chaharsoughihas, M. T. (2010). Board, Management and Earnings Quality in Iranian Public Listed Companies. *International Journal of Economics and Management, Vol 2 (1)*. 35-50.

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 in Business, Vol 3 (9)*.

Roodposhti, F. R., & Chashmi, S. A. N. (2010). The Effect of Board Composition and Ownership Concentration on Earnings Management: Evidence from IRAN. *World Academy of Science, Engineering and Technology, Vol 4*. 06-27.

Roodposhti, F. R., & Chashmi, S. A. N. (2011). The Impact of Corporate Governance Mechanism on Earnings Management. *African Journal of Business Management, Vol 5 (11)*. 4143-4151. ISSN: 1993-8233.

- Salihi, A. A., & Jibril, R. S. (2015). The Effect of Board the Size and Audit Committee the Size on Earnings Management in Nigerian Consumer Industries Companies. *International Journal of Innovative Research and Development*. ISSN: 2278-0211.
- Salleh, N. M. Z. N., & Haat, M. H. C. (2014). Audit Committee and Earnings Management: Pre and Post MCGG. *International Review of Management and Business Research*, Vol 3 (1). ISSN: 2306-9007.
- Setiawati, L., Na'im, A. (2000). *Manajemen Laba*. *Jurnal Ekonomi dan Bisnis Indonesia*, Vol 15 (4). 159-176.
- Scott, A. J. (1997). The Cultural Economy of Cities. *International Journal of Urban and Regional Research*, Vol 21 (2).
- Siam, Y. I. S. A., Laili, N. H. B., & Khairi, K. F. B. (2014). Board of Directors and Earnings Management Among Jordanian Listed Companies: Proposing Conceptual Framework. *International journal f Technical Research and Application*, Vol 2 (3), 01-07, ISSN: 2320-8163.
- Soliman, M. M., & Ragab, A. A. (2013). Board of Dorector's Atributes and Earning Management Evidence from Egypt. *Proceedings of 6th International Business and Social Scences Research Conference*. ISBN: 978-1-922069-18-4.
- Sopha. (2015). *Pengaruh Corporate Governance, Bonus Plan, Devt Cnvenant, dan Firm Size terhadap Manajemen Laba*. Semarang.
- Sukeecheep, S., Yarram, S. R., & Farooque, O. A. (2013). Earings Management and Borad Characteristocs in Thai Listed Companies. *International Conference on Business, Economics, and Accounting*. Thailand.

Ugbede, O., Lizam, M., & Kaseri, A. (2013). Corporate Governance and Earnings Management: Empirical Evidence from Malaysian and Nigerian Banks. *Asian Journal of Management Sciences & Education, Vol 2 (4)*. ISSN:

2186-8441.

Usman, S. H., & Yero, J. I. (2012). Ownership Concentration and Earnings Management Practice of Nigerian Listed Conglomerates. *American International Journal of Contemporary Research, Vol. 2 (7)*.

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, Vol 13 (1)*. 159-174.

Yang, W. S., Chun, L. S., & Ramadili, S. M. (2009). The Effect of Board Structure and Institutional Ownership Structure on Earnings Management. *Journal of Economics and Management, Vol 3 (2)*. 332-353. ISSN: 1823-836X.