

## DAFTAR PUSTAKA

- Abdoli, M. (2011). Relation of non executive directors and ownership concentration with discretionary accruals accounting. *Australian Journal of Business and Management Research*.
- Abed, S., Al-Attar, A., & Suwaidan, M. (2012). Corporate governance and earnings management: Jordanian evidence. *International Business Research*, 5(1), 216-225.
- Ali, S. M., Salleh, N. M., dan Hassan, M. S. (2008). Ownership structure and earnings management in Malaysian Listed Companies: The size effect. *Asian Journal of Business and Accounting*, 1(2), 2008, 89-116.
- Al-Fayoumi, N., Abuzayed, B., dan 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 Issue 38 (2010).
- Banderlape, MR. (2009). The impact of selected corporate governance variables in mitigating earnings management in the Philippines. *DLSU Business & Economics Review*, 19 (1), 17-27.
- Bauwheide, H. V., Willekens, M., & Gaeremynck, A. (2000). Audit quality, public ownership and firms' discretionary accruals management. *DTEW Research Report, Catholic University of Leuven*. 53, 1-39.

- Cornett, M.M., Markus A.J., Saunders A. & Tehranian, H. (2006): Earnings Management, Corporate Governance and True Financial Performance. *Journal of Corporate Finance*, 15, 412-430.
- Dhaliwal, DS, Salamon, GL & Smith, ED (1982). The effect of owner versus management control on the choice of accounting methods. *Journal of Accounting and Economics*. 4, 41-53.
- Ebrahim, A. (2007). Earnings management and board activity: An additional evidence. *Review of Accounting and Finance*, 6 (1), 42-58.
- Gerayli, M. S., Yanesari, A. M., & Ma'atoofi, A. R. (2011). Impact of audit quality on earnings management: Evidence from Iran. *International Research Journal of Finance and Economics*, 66, 77-84.
- Ghozali, I. (2002). *Aplikasi analisis multivariante dengan program SPSS*, Semarang: Badan Penerbit Universitas Diponegoro.
- Gopalan, R., & Jayaraman, S. (2011). Private control benefits and earnings management: Evidence from insider controlled firms. *Journal of Accounting Research, forthcoming*, 1-54.
- Hasan, S. U. & Ahmed, A. (2012). Corporate Governance, Earning Management, and Financial Performance: A Case of Nigerian Manufacturing Firms. *American International Journal of Contemporary Research*, 7 (2).
- Habbash, M., Salama, A., Dixon, R., & Hussainey, K. (2010). The effects of non executive directors' commitment and chairman independence on earnings management: UK evidence. *Journal of Applied Accounting Research*.

Hartono, J. (2000). *Teori portofolio dan analisis investasi*, Edisi kedua, Yogyakarta : Badan Penerbit Fakultas Ekonomi Universitas Gajah Mada.

Healy, Paul M. Dan James M. Wahlen. 1998. A Review Earning Management Literature and its Implication for Standard Setting. *Journal of Accounting and Economics*, 7 (3), 85 – 107.

Islam, M. A., Ali, R., & Ahmad, Z. (2011). Is modified Jones model effective in detecting earnings management? Evidence from a developing economy. *International Journal of Economic and Finance*, 3(2), 116-125.

Jones, J. (1991). Earnings management during import relief investigations. *Journal of Accounting Research*, 29(2), 193-228.

Jouini, F. (2013). Corporate governance system and quality of financial information. *Mediterranean Journal of Social Sciences*, 4 (2), 129-142.

Kaserer, C., & Moldenhauer, B. (2008). Insider ownership and corporate performance – evidence from Germany. *Review of Managerial Science*, 2 (1), 1-35.

Kim, Y., Liu, C., & Rhee, S. G. (2003). The Effect of Firm Size on Earning Management. *Journal College of Business Administration University of Hawai*, 6, 1-30.

Kepsu, M. (2005). Earnings management - theory vs. practice - evidence from Finland. *Turku School of Economics and Business Administration Research*, 0357-4652.

Klein, A. (2002). Audit committee, board of director characteristics, and earnings management. *Journal of Accounting and Economics*, 33 (3), 375-400.

Kothari, S. P., Leone, A. J., & Wasley, C. E. (2005). Performance matched discretionary accrual measures. *Journal of Accounting and Economics*, 39 (1), 163-197.

Kouki, M., Elkhaldi, A., Atri, H., & Souid, S. (2011). Does corporate governance constrain earnings management? Evidence from U.S. firms. *European Journal of Economic, Finance and Administrative Sciences*, 35, 58-71.

Lobo, G. J., & Zhou, J. (2001). Disclosure quality and earnings management. *Asia-Pacific Journal of Accounting and Economics*, 8(1), 1-20.

Memis. M. U., & Cetenak, E. H. (2012). Earning management, audit quality and legal environment: an international comparison. *International Journal of Economics and Financial Issues*. 2 (4), 460-469.

Moradi, M., Salehi, M., dan Najari, M. (2012). A study of the effective variable on earning management: Iranian evidence. *Research Journal of Applied Sciences, Engineering and Technology* 4(17): 3088-3094, 2012 ISSN: 2040-7467.

Naz, I., Bhatti, K., Ghafoor, A., & Khan, H. K. (2011). Impact of firm size and capital structure on earnings management: Evidence from Pakistan. *International Journal of Contemporary Business Studies*, 2(12), 22-31.

Nendy, S. P., & Nurmala, A. (2011). Explorasi struktur kepemilikan saham publik di Indonesia tahun 2004 – 2008. *The Indonesian Accounting Review*, 1(2), 145-154.

Permatasari, I. (2005). Manajemen laba dan status keterlambatan perusahaan dalam menyampaikan laporan keuangan tahunan. *Jurnal Akuntansi dan Keuangan Indonesia*, 2(2), 49-72.

Rachmawati, A., & Triatmoko, H. (2007). Analisis faktor-faktor yang mempengaruhi kualitas laba dan nilai perusahaan. *Jurnal Economia*, 9 (2), 141-155.

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

Saleh. M. N., Iskandar. T. M., Rahmad. M.M. (2005). Earning Management and Board Characteristic: Evidence From Malaysia. *Jurnal Pengurusan*, 24, 77-103.

Sanchez-Ballesta, J. P., & Garcia-Meca, E. (2007). Ownership structure, discretionary accruals and the informativeness of earnings. *Journal Compilation Blackwell Publishing Ltd.*, 15(4), 677-691.

Santoso, S. (2000). *Buku latihan SPSS statistik parametrik*, Jakarta: PT Flex Media Komputindo Kelompok Gramedia.

Sartono, A. (2001). *Manajemen keuangan, edisi keempat*, Yogyakarta: BPFE.

Shah, S. Z. A., Butt, S. A., & Hasan, A. (2009). Board composition and earnings management an empirical evidence form Pakistani listed companies. *Middle Eastern Finance and Economics*, 3, 28-38.

Shah, S. Z. A., Zafar, N., & Durrani, T. K. (2009). Corporate governance and earning management an emperical evidence form Pakistani listed companies. *European Journal of Scientific Research*, 26 (4), 628-638.

Setyawati, Naim, (2000), Manajemen laaba, *Jurnal Ekonomi dan Bisnis Indonesia*, 15 (4), 424-44.

Setiawan, W. (2006). Analisis pengaruh mekansme corporate governance terhadap kualitas laba. *Jurnal Akuntansi dan Bisnis*, 6(2), 163-172.

Siregar, S. V. N. P., & Utama, S. (2006). Pengaruh struktur kepemilikan, ukuran perusahaan, dan praktek corporate governance terhadap pengelolaan laba (earnings management). *Jurnal Riset Akuntansi Indonesia*, 9(3), 307-326.

Subramanyam, K.R. 1996. The pricing of discretionary accrual. *Journal of Accounting and Economic*, 22, 249-281.

Warfield, TD, Wild, JJ & Wild, KL. (1995). Managerial ownership accounting choices, and informativeness of earnings. *Journal of Accounting and Economics*, 20, 61-91.

Yang, M. L., & Wang, A. M. L. (2008). Anomalies in earning numbers and insider ownership: Evidence from Taiwan. *Asia Pacific Management Review*, 13(4), 667-681.

Yang, W. S., Chun L. S., & Ramadili, S. M. (2009). The effect of board structure and institutional ownership structure on earnings management. *International Journal of Economics and Management*, 3(2), 332-353.

Yermack, D. (1996). Higher market valuation of companies with a small board of directors. *Journal of Financial Economic*, 40, 185-211.

Yuskar, Taib, F. Md., Ibrahim. D. M. (2003). Manajemen pendapatan dan pengecualian pajak pendapatan di Malaysia. *Jurnal Akuntansi & Keuangan*. 5 (2), 91-109.

Veronica, Sylvia dan Siddharta Utama. 2006. Pengaruh Struktur Kepemilikan, Ukuran Perusahaan, dan Praktek Corporate Governance Terhadap Pengelolaan Laba (Earnings Management). *Jurnal Riset Akuntansi Indonesia*, 9 (3), 307-326.

Widyaningdyah, A. 2001. Analisis faktor – faktor yang berpengaruh terhadap earnings management pada perusahaan go publik di Indonesia. *Jurnal Akuntansi dan Keuangan*. 3 (2), 89-101.