

## DAFTAR PUSTAKA

- Achmad, K., Subekti, I., dan Atmini, S, 2007. *Investigasi dan Strategi Manajemen Laba pada perusahaan Publik Indonesia*. Simposium Nasional Akuntansi X, Makassar.
- Agoes, Sukrisno. 2006. *Hubungan antara Good Corporate Governance dengan Etika Bisnis dan Profesi*. Makalah yang disampaikan pada kuliah umum di Fakultas Ekonomi Universitas Tarumanegara. Jakarta.
- Agoes dan Ardana. 2014. *Etika Bisnis dan Profesi: Tantangan Membangun Manusia Seutuhnya, Edisi Revisi*. Jakarta: Salemba Empat.
- Ali, Salsiah M., Salleh, Norman M., and Hassan, Mohamat S, 2008. *Ownership Structure and Earnings Management in Malaysian Listed Companies: The Size Effect*. *Asian Journal of Business and Accountng*. 1.2: 89-116.
- Barnhart, Scott W. and Rosenstein, S. 1998. *Board Composition, Managerial Ownership, and Firm Performance: An Empirical Analysis*. *The Financial Review*. 33,4: 1-16.
- Beasley, Mark S. 1996. *An Empirical Analysis of the Relation Between the Board of Director Composition and Financial Statement Fraud*. *The Accounting Review*. 71.4: 443-465.
- Belkaoui, Ahmed Riahi. 2000. *Teori Akuntansi, Edisi Pertama, Alih Bahasa Marwata S. E., Akt, Salemba Empat, Jakarta*.
- Boediono, Gideon S. B. 2005. *Kulaitas Laba: Studi Pengaruh Mekanisme Good Corporate Governance dan Dampak manajemen Laba dengan Menggunakan Analisis jalur*. Simposium Nasional Akuntansi VIII, Solo.,
- Bhagat, S dan Bolton B. (2007). *Corporate Governance and firm Performance*. Diambil dari: [http://leeds-faculty.colorado.edu/Bhagat/Governance\\_Performance-JCF-June\\_2008.pdf](http://leeds-faculty.colorado.edu/Bhagat/Governance_Performance-JCF-June_2008.pdf), pada tanggal 14 juli 2016
- Bushee, B. 1998, *The Influence of Institutional Investors on Myopic R & D Investment Behavior*. *The Accounting Review*. 73.3: 305-333'.

- Chtourou, Sonda M., Bedard, J., and Courteau, L. 2001. *Corporate Governance and Earnings management, Working Paper*. University Laval, Quebec City, Canada.
- Cornett, Marcia M., Marcus, Alan J., Saunders, A., and Tehranian, H. 2006, *Earnings Management, Corporate Governance, and True Financial Performance, Working Paper*. Southern Illinois University, Carbondale.
- Darmawati, (2005): "Hubungan Corporate Governance Dan Kinerja Perusahaan", *Jurnal Riset Akuntansi Indonesia*. Vol. 8, No. 1;65-81.
- DeAngelo. 1986. *Accounting number as market valuation substitutes: A study of management buyouts of public stockholders*. *The Accounting Review* 61: 400-420.
- Dechow, Patricia M., Sloan, Richard G., and Sweeney, Amy P. 1995. *Detecting Earnings Management*, *The Accounting Review*. 70.2 193-225.
- Dechow, Patricia M., Sloan, Richard. G., and Sweeney, Amy P. 1996. *Causes and Consequences of Earnings Manipulation: An Analysis of Firm Subject to Enforcement Actions by the SEC*. *Contemporary Accounting Research*. 13.1: 1-36.
- Defond, M. and J. Jiambalvo. 1994. *Debt Covenant Violation and Manipulation of Accruals*. *Journal of Accounting and economics*. 17: 145-176.
- Effendi, Muh. Arief. 2009. *The Power of Good Corporate Governance: Teori dan Implementasi*. Jakarta: Salemba Empat.
- Eisenhardt, Kathleen M. 1989. *Agency Theory: An Assessment and Review*. *The Academy of Management Review*. 14.1: 57-74.
- Fama, Eugene F. and Jensen, Michael C. 1983. *The Separation of Ownership and Control*. *The Journal of Law and Economics*. 26.2: 301-325.
- Febrianto, R dan Swardjono, 2004. *The Effect of Ownership Concentration on the Earnings Quality*. *Sosiosains*. 17.4: 675-692.
- Febrianto, Danang. 2013. *Analisis Penerapan Good Corporate Governance Terhadap Kinerja Prusahaan (Studi Empiris Perusahaan Yang Terdaftar Di Bursa Efek Indonesia Tahun 2008-2012)*. Naskah Dipublikasikan

- Forum *Corporate Governance* Indonesia. 2001. *Peranan Dewan Komisaris dan Komite Audit dalam Pelaksanaan corporate governance (Tata Kelola Perusahaan)*. Jilid II. FCGI. Edisi ke-2.
- Gitman, Lawrence J. 2000. *Principles of Managerial Finance, Ninth Edition*, Addison Weley Publishing Company: United States.
- Ghozali. 2006. *Aplikasi Analisis Multivariate dengan Program SPSS*. Edisi Kedua. Yogyakarta. Penerbit Dipenogoro.
- Healy. 1985. *The Effect of Bonus Schemes on Accounting Decisions*. *Journal of Accounting and Economics* 7: 85-107.
- Healy, Paul M. and Wahlen, James M. 1999. *A Review of the Earnings Management Literature and its Implication for Standard Setting*. *Accounting Horizons*. 13.4; 365-383.
- Hermalin and Weisbach. 1991. The effect of board composition and direct incentives on firm performance, *financial management*, 20 (4), 101-112.
- Indrawati. 2015. *Metode Penelitian Manajemen dan Bisnis*. Bandung: Refika Aditama.
- Jensen, Michael C. and Meckling, William H. 1976. *Theory of The Firm: Managerial Behavior, Agency Cost and Ownership Structure*. *Journal of Financial Economics*. 3.4;305-360.
- Jensen, Michael C. and Murphy, Kevin J. 1990. *Performance Pay and Top Management Incentives*. *Journal of Political Economy*. 98.2: 225-264.
- Jensen, Michael C. 1993. *The Industrial Revolution, Exit, and the Failure of the Internal Control System*. *Journal of Finance*, 48.3: 831-880.
- Jogiyanto, H. M. 2007, *Metodologi Penelitian Bisnis: Salah Kaprah dan Pengalaman-pengalaman*. BPFE: Yogyakarta.
- Jones. (1991). "Earnings Management During Import Relief Investigation". *Journal of Accounting Research* 29: 193-228.
- Jones, S, and Sharma, R, 2001. *The Impact of Free Cash Flow, Financial Leverage, and Accounting Regulation on Earnings Management in Australia's Old and New Economies*. *Managerial Finance*, 27.12: 18-39.

- Keputusan Menteri Badan Usaha Milik Negara. Kep-177/M-MBU/2002. (2002). tentang Penerapan Praktek Good Corporate Governance pada Badan Usaha Milik Negara. Jakarta: Menteri BUMN.*
- Klein, April. 2002. *Audit Committee, Board of Director Characteristics, and Earnings Management. Journal of Accounting and Economics, 33.3: 375-400.*
- Komite Nasional Kebijakan Governance. 2006. *Pedoman Umum Good Corporate Governance Indonesia. Jakarta: Badan Pengawas Pasar Modal.*
- Lee and Choi. 2002. *Company Size, Auditor Type, and Earnings Management. Journal of Forensic Accounting. 3: 27-50.*
- Lin, P, Hutchinson, M, and Percy, M. *Can an Effective Audit Committee Help to Migate Earnings management in Chinese Firm Listed in Hongkong? Asian Finance Association 2009 International Conference, 30 June-03 July 2009. Hilton Brisbane, Brisbane, Queensland.*
- Liu, Q. and Lu, Zhou J. 2007. *Corporate Governance and Earnings Management in the Chinese Listed Companies: A Tunneling Perspective. Journal of Corporate Financ. 13: 881-906.*
- McMullen dan Raghunan. 1996. *Enhancing Audit Commite Effectiveness. Journal of Accountancy. 182, 79-81.*
- Midiastuty, Pratana P, dan Machfoedz, M. 2003. Analisis Hubungan Mekanisme *Corporate Governance* dan Indikasi Manajemen Laba. Simposium Nasional Akuntansi VI, Surabaya.
- Morck, R, Shleifer, A, and Vishny, Robert W. 1998. *Management Ownership and Market Valuation: An Emperical Analysis. Journal of Financial Economics. 20: 293-315.*
- Murhadi, Werer R. 2009. Studi Pengaruh *Good Corporate Governance* Terhadap praktik Earnings Management pada Perusahaan Terdaftar Di PT Bursa Efek Indonesia. *Jurnal Manajemen dan Kewirausahaan. 11.1: 1-10.*
- National Committee Governance. 2006. Indonesia Code of Good Corporate Governance. <http://www.governance-indonesia.or.id>*

- Nasution, M dan Setiawan, D. 2007. Pengaruh *Corporate Governance* Terhadap manajemen Laba di Industri Perbankan. Simposium Nasional Akuntansi X, Makassar.
- Nuryaman, 2008. Pengaruh Konsentrasi kepemilikan, Ukuran Perusahaan, dan Mekanisme *Corporate Governance* Terhadap Manajemen Laba. Simposium Nasional Akuntansi XI, Pontianak.
- Ornett, Marcia M., McNutt, Jamie J. and Tehranian, H. 2009. *Corporate Governance and Earnings Mngement at Large U.S. bank Holding Companies. Journal of Corporate Finance*. 15: 412-430.
- Peasnell, K, Pope, P, and Young, S. 2001. *Board Monitoring and Earnings management: Do Outside Dorectors Influence Abnormal Accruals? Working Paper, Lancaster Universit, Lancaster, U.K.*
- Peraturan Bapepam No. IX.I.5 (Kep-45/PM/2004) tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit 2004. Jakarta: Badan pengawas Pasar Modal.
- Potter. 1992. *Accounting Earnings Announcements, Institusional Investor Concentration, and Common Stock Returns. Journal of Accounting Research*. 30.1: 146-155.
- Prasojo, Bagus Prio. 2011. Pengaruh *Corporate Governance* Terhadap Tingkat Pelaporan *Corporate Social Responsibility* (Pada Perusahaan Pertambangan yang Terdaftar Di Bursa Efek Indonesia).
- Purwanti, dkk. 2011. Mekanisme *Corporate Governance*, Manajemen Laba, dan Kinerja Perusahaan (Studi Empiris pada Perusahaan yang Terdaftar Di BEI) Jurnal. Universitas Brawijaya. Surabaya.
- Rachmawati, A dan Triatmokko, H. 2007, Analisis Faktor-faktor yang Mempengaruhi Kualitas Laba dan Nilai perusahaan, Simposium Nasional Akuntansi X, Makassar.
- Rajgopal, S, Venkatachalam, M, and Jiambalvo, J. 1990. *Is Institutional Ownership Associated With Earning Management and Th Extent to Which Stock Price Reflect Future Earning's", Working Paper University of Washington Seattle.*
- Rajgopal, dkk. 1999. *Is Institutional Ownership Associated with Earning management and th Extent to University of Washington, Seattle, United States.*

- Richardson, Vernon J. 2000. *Information Asymmetry and Earning management: Some Evidence, Review of Quantitative Finance and Accounting*. 15: 325-347.
- Saleh, Norman M, Iskandar, Takiah M., and Rahmat, Mohd M. 2005. *Earnings Management and Board Characteristics: Evidence from Malaysia. Jurnal pengurusan*. 24: 77-103.
- Scott, William R, 2009. *Financial Accounting Theory. Fifth Edition*. Pearson Prentice Hall: Toronto.
- Sedarmayanti. 2007. *Governance dan Good Corporate Governance; Edisi ketiga*. Bandung: Penerbit Mandar Maju.
- Shah, Syed Z, A., zafar, N., Durrani, Tahir K. 2009. *Board Composition and Earning management Empirical Evidence From Pakistan Listed Companies. Middle Eastern Finance and Economics*, 3: 28-38.
- Siregar, Sylvia V. N. P. dan Utama, S. 2005. Pengaruh Struktur Kepemilikan, Ukuran perusahaan, dan Praktik Corporate Governance Terhadap Pengelolaan Laba (Earnings Management). Simposium Nasional Akuntansi VIII, Solo.
- Sugiyono. 2010. *Metode Penelitian Pendidikan Pendekatan Kuantitatif, Kualitatif, dan R & D*. Bandung: Alfabeta.
- Suharydi dan Purwanto. 2009. *Statistika untuk Ekonomi dan keuangan Modern, Jilid 2, Salemba Empat*: Jakarta.
- Sulistiyanto, S. 2008, *manajemen laba: Teori dan Empiris*. PT. Gramedia. Jakarta.
- Sulistiyawan, dkk, 2011. *Creative Accounting: mengungkap Manajemen Laba dan skandal Akuntansi* (Jakarta: Salemba Empat).
- Sutedi. 2012. *Good Corporate Governance*. Jakarta: Sinar Grafika.
- Suwito, E. dan Herawaty, 2005. Analisis pengaruh Karakteristik perusahaan Terhadap Tindakan Peraturan Laba yang Dilakukan oleh Perusahaan-perusahaan yang Terdaftar di Bursa Efek Jakarta. Simposium Nasional Akuntansi VIII, Solo.
- Sweeney, Amy P. 1994. *Debt-covenant Violations and Managers Accounting Responses. Journal of Accounting and Economics*. 17.3: 281-308.

- Tan, Aik W. and Keeper, T. *Institutional Investors and Corporate Governance: A New Zealand Perspective. Working Paper, Victoria University, Wellington, New Zealand.*
- Tarjo. 2008. Pengaruh Konsentrasi kepemilikan Institusional dan Leverage Terhadap Manajemen Laba, Nilai Pemegang Saham, serta Cost of quity Capital. Simposium Nasional Akuntansi XI, Pontianak.
- Task Force Komite Nasioanal Kebijakan Corporate Governance.* 2006. Pedomantentang Komisari Independen, (Online), <http://governance-indonesia.com/donlot/komind.pdf> diakses 04 Desember 2016.
- Thoopsamut, W. and Jaikengkit, A. *The Relationship Between Audit Committee Characteristics, Audit Firm Size, and Earnings Management in Quarterly Financial Reports of Companies Listed in the Stock Exchange of Thailand. 8<sup>th</sup> Global Confrence on Business and Economics, 18-19 October 2008. Florence, Italy.*
- Tjager, I Nyoman dkk. 2003. *Corporate Governance: Tantangan dan Kesempatan bagi Komunitas Bisnis Indonesia.* Jakarta: PT Prenhallindo.
- Trisnantari. 2010. Pengaruh *Corporate Governance* pada Hubungan Pergantian *Chief Executive Officer* dengan Kinerja Perusahaan. Tesis. Universitas Udayana.
- Ujiantho, Muammad A. dan Pramuka, Bambang A. 2007. Mekanisme *Corporate Governance*, Manajemen Laba, dan Kinerja Keuangan. Simposium Nasional AkuntansiX. Makassar.
- Umar, Husein. 2014. *Metode Penelitian untuk Skripsi dan Tesis Bisnis.* Jakarta: Rajawali Pers.
- Warfield, Terry., Wild, John J., Wild, Kenneth L. 1995. *Managerial Ownership, Accounting Choices and Informativeness of Earning. Journal of Fiancial Economics.* 20.1: 61-91.
- Watts, Ross L. and Zimmerman, Jerold L. 1990. *Positive Accounting Theory: A Ten Year Perspective. The Accounting Review.* 65.1: 131-156.
- Wicaksono, Tangguh. 2014. *Pengaruh Good Corporate Governance terhadap Profitabilitas Perusahaan (Studi Empiris pada Perusahaan Peserta Corporate Governance Perception Index (CGPI) Tahun 2012).*

- Yuniarti, Cintia. 2014. *Pengaruh Good Corporate Governance terhadap Kinerja dan Nilai Perusahaan pada Perusahaan High Profile yang Terdaftar di Bursa Efek Indonesia Tahun 2010-2013.*
- Xie, B., Davidson, Wallace N., and Daldal, Peter J. 2001, *Earnings Management and Corporate Governance: The Roles of Board and the Audit Committee. Working Paper, Southern Illinois University, Carbondale.*
- Yermack, D. 1996. *Higher Market Valuation of Companies with a Small Board of Directors. Journal of Financial Economics, 40, 185-211.*