

## DAFTAR PUSTAKA

- Acar, A., Altindag, E., & Zehir, C. (2011). Strategic Orientations and Their Effects on Firm Performance in Turkish Family Owned Firms. *Eurasian Business Review*, 1, 18–36.
- Achmad, T. (2008). Concentrated Family Ownership Structures Weakening Corporate Governance: A Developing Country Story The Case of Indonesian Companies. *Jurnal MAKSI*, 8(2), 118–134.
- Ali, A., Chen, T.-Y., & Radhakrishnan, S. (2007). Corporate Disclosures by Family Firms,. *Journal of Accounting and Economics*, 44, 238–286.
- Anderson, R., & Reeb., D. M. (2004). Board Composition : Balancing Family Influence in S&P 500. *Administrative Science Quarterly*, 49(2), 209–237.
- Anderson, R., & Reeb, D. M. (2003). Founding-Family Ownership and Firm Performance: Evidence from the S&P 500. *Journal Of Finance*. *Journal Of Finance*, 58, 13011328.
- Arifin, Z. (2003). Masalah Agensi dan Mekanisme Kontrol pada Perusahaan dengan Struktur Kepemilikan Terkonsentrasi yang Dikontrol keluarga: Bukti dari perusahaan Publik di Indonesia. *Disertasi Pascasarjana FEUI*.
- Arifin, Z. (2007). Pengaruh Asymmetric Information Terhadap Efektifitas Mekanisme Pengurang Masalah Agensi. *Sinergi*, 9(2), 167–177.
- Boediono, G. S. (2005). “Kualitas Laba : Studi Pengaruh Mekanisme Corporate Governance dan Dampak Manajemen Laba Dengan Menggunakan Analisis Jalur. *Simposium Nasional Akuntansi VIII*.
- Bozec, Y., & Lurin, C. (2008). Large Shareholder Entrenchment and Performance: Empirical Evidence from Canada. *Journal of Business Finance and Accounting*, 35, 25–49.
- Burkart, M., Panunzi, F., & Shleifer, A. (2003). Family Firm. *Journal of Finance*,

- Vol. 58, 2167–2202.*
- Chen, K. Y., & Liu, J.-L. (2010). Earnings Management, CEO Domination and Growth Opportunities: Evidence From Taiwan. *The Internasional Journal of Public Information Systems*, 58, 43–69.
- Chung, R., Firth, M., & Kim, J.-B. (2005). Earnings Management, surplus free cash-flow, and external monitoring. *Journal of Business Research*, 58, 767–776.
- Claessens, S., & Fan, J. P. H. (2002). Corporate Governance in Asia: A Survey. *International Review of Finance*, 3, 71–103.
- Claessens S., S., Djankov, L. H. P., & Lang. (2000). The Separation of Ownership and Control in East Asian Corporations. *Journal of Financial Economics*, 58, 81–112.
- Dechow, P. M., Richardson, S. A., & Tuna, I. (2003). Why are earnings kinky? An examination of the earnings management explanation. *Review of Accounting Studies*, 8(2–3), 355–384.
- Dechow, P. M., Sloan, R. G., & Sweeney, A. P. (1995). Detecting earnings management. *Accounting Review*, 70, 193–225.
- Demsetz, H. and Lehn, K. (1985). The structure of corporate ownership: causes and consequences. *Journal of Political Economy*, 93(6), 1155–1177.
- Din, S. U., & Javid, A. (2012). Impact of Family Ownership Concentration on the Firm's Performance (Evidence from Pakistani Capital Market). *Journal of Asian Business Strategy*, 2(3), 63–70.
- Donnelley, R. (2004). he Family Business. *Family Business Review*, 1, 427–445.
- Fan, J. P. ., & Wong, T. J. (2002). Corporate Ownership Structure and The Informativeness of Accounting Earnings in East Asia. *Journal of Accounting and Economics*, 27, 149–176.
- Filatotchev, I., Lien, Y., & Piesse, J. (2005). Corporate governance and

- performance in publicly listed, family-controlled firms: Evidence from Taiwan. *Asia Pacific Journal of Management*, 22(3), 257–283.
- Francis, J., LaFond, R., Olsson, P., & Schipper, K. (2005). The Market Pricing of Accruals Quality. *Journal of Accounting and Economics*, 39, 295–327.
- Ghozali, I. (2018). Aplikasi Analisis Multivariate dengan Program IBM SPSS 25. In *Badan Penerbit Universitas Diponegoro: Semarang*.
- Jaggi, Bikki, Leung, S., & Ferdinand, G. (2009). Family Control, Board Independence and Earnings management: Evidence Based on Hong Kong Firms. *Account. Public Policy*, 28, 281–300.
- Jensen, M., & Meckling, W. (1976). Theory of the Firm: Managerial Behavior, Agency Cost and Qwnership Structure. *Journal of Financial Economics*, 3(4), 205–360.
- Jones, J. J. (1991). Earnings Management During Import Relief Investigations. *Journal of Accounting Research*, 29(2), 193.
- Jones, K. L., Krishnan, G. V., & Melendrez, K. (2006). Do models of discretionary accruals detect actual cases of fraudulent and restated earnings? An empirical evaluation. *Contemporary Accounting Research, Forthcoming*.
- King, M. R., & Santor, E. (2008). Family Values: Ownership Structure, Performance and Capital Structure of Canadian Firms. *Journal of Banking & Finance*, 32, 2423–2432.
- King, M., & Santor, E. (2008). Family Values: Ownership Structure, Performance and Capital Structure of Canadian Firms. *Journal of Banking & Finance*, 32, 2423–2432.
- Kothari, S. P., Leone, A. J., & Wasley, C. E. (2005). Performance matched discretionary accrual measures. *Journal of Accounting and Economics*, 39(1), 163–197.
- Larcker, D. F., & Richardson, S. A. (2004). Fees paid to audit firms, accrual

- choices, and corporate governance. *Journal of Accounting Research*, 42(3), 625–658.
- Leung, K., Bhagat, R., Buchan, N. ., & Erez, M., and G. C. B. (2005). Culture and International Business: Recent Advanced and Future Directions. *Journal of International Business Studies*, 36, 357–378.
- Leung, Sidney, & Jaggi., G. R. (2014). Corporate Board and Board Committee Independence, Firm Performance, and Family Ownership Concentration: An Analysis Based on Hong Kong Firms. *Journal of Contemporary Accounting & Economics*, 10, 16–31.
- Lukviarman, N. (2004). Ownership Structure and Firm Performance : The Case of Indonesia. Unpublished undergraduate thesis. *Australia: Curtin University of Technology*.
- Miller, D., Breton-Miller, I., & Lester, R., & Cannella, A. (2007). Are family firms really superior performers? *Journal of Corporate Finance*, 13, 829–858.
- Nuryaman. (2008). pengaruh Konsentrasi Kepemilikan, Ukuran Perusahaan dan Mekanisme Corporate Governance terhadap Pengungkapan Sukarela. *Jurnal Akuntansi Dan Keuangan Indonesia*, 6, 89–116.
- Paiva, I. S., Lourenço, I. C., & Branco, M. C. (2016). Earnings management in family firms: Current state of knowledge and opportunities for future research. *Review of Accounting and Finance*, 15(1), 85–100.
- Puspitowati, N. I., & Mulya, A. A. (2014). Pengaruh Ukuran Komite Audit, Ukuran Dewan Komisaris, Kepemilikan Manajerial, Dan Kepemilikan Institusional Terhadap Kualitas Laba (Studi Empiris Pada Perusahaan Sektor Keuangan Yang Terdaftar Di Bursa Efek Indonesia Periode 2008-2012). *Jurnal Akuntansi Dan Keuangan*, 3-12.
- Poutziouris, P. (2006). No Title. *The UK Family Business PLC Economy*, Institute for

- Family Business, London.
- Rahmawati, D. (2006). *Pengaruh Asimetri Informasi terhadap Praktik Manajemen Laba pada Perusahaan Perbankan Publik yang terdaftar di Bursa Efek Jakarta*. Simposium Nasional Akuntansi IX.
- Scott, W. R. (2009). No Title. *Financial Accounting Theory*, Prentise Hall 5th ed.
- Scott, W. R. (2012). *Financial Accounting Theory. Vol VI*, Canada: Pearson.
- Sekaran, U. (2006). Metodologi Penelitian untuk Bisnis. Jilid 1. Edisi 4. In *Jakarta : Salemba Empat*.
- Setia-Atmaja, L., J.Tanewski, & G., H. dan. (2008). Earnings Management, Board Independence and Family Ownership. *Working Paper*, ssrn.
- Shanker, M.C. and Astrachan, J. H. (1996). Myths and realities: family businesses contribution to the US economy: a framework for assessing family business statistics. *Family Business Review*, 9(2), 107–123.
- Shleifer Andrei and Vishny, R. W. (1997). A survey of corporate governance. In *The Journal Of Finance* (Vol. 52, Issue 2, pp. 737–783).
- Siregar, B. (2008). Ekspropriasi Pemegang Saham Minoritas dalam Struktur Kepemilikan Ultimat. *Jurnal Riset Akuntansi Indonesia*, 11(3).
- Siregar, S. V., & Utama, S. (2008). Type of Earnings Management and The Effect of Ownership Structure, Firm Size, and Corporate-governance Practices: Evidence from Indonesia. *The International Journal Of Accounting*, 43, 1–27.
- Stein, J. C. (1988). Takeover threats managerial myopia. *Journal of Political Economy*, 96(1), 61–80.
- Susanto, A. (2007). No Title. *World Class Family Business: Membangun Bisnis Keluarga Berkelas Dunia*, Jakarta: Mizan.
- Thomas, S. (2002). Firm Diversification and Asymmetric Information: Evidence from Analysts' Forecasts and Earnings Announcements. *Journal of Financial*

- Economics*, 64, 373–396.
- Villalonga, B., & Amit, R. (2006). How Do Family Ownership, Control and Management Affect Firm Value? *Journal of Finance Economi*, 80(385–417).
- Wan Mohammad, W. M., & Wasiuzzaman, S. (2019). Effect of audit committee independence, board ethnicity and family ownership on earnings management in Malaysia. *Journal of Accounting in Emerging Economies*, 10(1), 74–99.
- Wang, D. (2006). Founding Family Ownership and Earnings Quality. *Journal of Accounting Research*, 44, 619–656.
- Wilopo. (2004). The analysis of Relationship of Independen Board of Directors, Audit Committee, Corporate Performance and Dicretionary Accruals. *Ventura*, 7, 73–83.
- Yeh, Y.-H., & Woidtke, T. (2005). Commitment or Entrenchment?: Controlling Sgareholders and Board Composition. *Journal of Banking and Finance*, 29, 1857–1885.
- Zaluki, Nurwati, A., Campbell, A. K., & Goodacre, A. (2011). Earnings Management in Malaysian IPOs: The East Asian Crisis, Ownership control and post IPO Performace. *The International Journal of Accounting*, 46, 111–137.
- Zhong, K., W., D., & Zheng, G. & X. (2007). The Effect Monitoring by Outside Blockholders on Earnings Management. *Quarterly Journal of Business and Economics*, 46(1), 37–60.