

DAFTAR PUSTAKA

- Ahmed, A.S., Duellman, S. 2007. "Accounting conservatism and board of director characteristics: An empirical analysis". *Journal of Accounting and Economic*. <http://www.ssrn.com>.
- Ardiati, Aloysia Yanti. 2005. "Pengaruh Manajemen Laba terhadap Return Saham pada Perusahaan yang Diaudit oleh KAP Big 5 dan KAP Non Big 5". *Jurnal Riset Akuntansi Indonesia*, Vol. 8, No. 3, hal. 235-249.
- Ball, R. 2006. "International financial reporting standards (IFRS): pros and cons for investors", *Accounting and Business Research*, Vol. 36, Special Issue, pp. 5-27.
- Bellovery, JL., Gaicomino, DE., dan Akers, MD. 2005. "Earnings Quality: It's Time to Measure and Report". *The CPA Journal*: 72, 11: 32-37.
- Berghe, L. 2002. *Corporate Governance in a Globalising World: Convergence or Divergence?*. Kluwer Academic Publishers, Boston, MA.
- Callao, S., dan Jarne, J. 2010. "Have IFRS Affected Earnings Management in The European Union?", *Journal of Accounting in Europe*, Vol. 7, No. 2, pp. 159–189.
- Cahyonowati, Nur dan Dwi Ratmono. 2012. "Adopsi IFRS dan Relevansi Nilai Informasi Akuntansi". *Jurnal Akuntansi dan Keuangan*, Vol. 14, No. 2, pp. 105-115.
- Copeland, R.M. 1968. "Income Smoothing". *Journal of Accounting Research*, Vo. 6, Emperical Research in Accounting: Selected studies 1968, pp. 101-116.
- Cornett M. M, J. Marcuss, Saunders dan Tehranian H. 2006. "Earnings Management, Corporate Governance, and True Financial Performance". (papers.ssrn.com/abstract=886142).
- Dechow, P., Sloan R. dan Sweeney, A. 1996. "Causes and Consequences of Earning Manipulation: An Analysis of Firms Subject To Enforcement Actions By The SEC". *Contemporay Accounting Research*, Vol. 13, pp. 1-36.
- Dechow, P.M., R.G. Sloan, and A.P. Sweeney. 1995. "Detecting Earnings Management". *The Accounting Review*, Vol. 70, No. 2., pp. 193-225.

- Deni, Darmawati., Khomsiyah dan Rika. 2004. "Hubungan Corporate Governance dan Kinerja Perusahaan". *Simposium Nasional Akuntansi VII*. Denpasar.
- Effendi, Muh. Arief. 2009. "The Power of Good Corporate Governance: Teori dan Implementasi". Jakarta: Salemba Empat.
- Eisenhardt, K.M. 1989. "Agency Theory: An Assessment and Review". *Academy of Management Review*, Vol. 14 (1): 57-74.
- Gamayuni, R.R. 2009. "Perkembangan Standar Akuntansi Keuangan Indonesia Menuju International Financial Reporting Standards". *Jurnal Akuntansi dan Keuangan*, Vol. 14 No. 2, pp. 162.
- Ghozali, Imam. 2013. *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 21*. Edisi Ketujuh. Semarang: Badan Penerbit Universitas Diponegoro.
- Gibson, M.S. 2003. "Is corporate governance ineffective in emerging markets?". *Journal of Financial and Quantitative Analysis*, Vol. 38 No. 1, pp. 231-250
- Gujarati Damodar N. 2003. "Basic Econometrics". Prentice Hall inc. Singapore.
- Guna, Welvin & Herawaty, Arleen. 2010. "Pengaruh Mekanisme GCG, Independensi Auditor, Kualitas Auditor dan Faktor Lainnya terhadap Manajemen Laba". *Jurnal Bisnis dan Akuntansi*. STIE Trisakti.
- Handayani, Ratih. 2011. "Dampak Konvergensi International Financial Reporting Standard (IFRS) terhadap Praktik Akuntansi dan Dunia Pendidikan di Indonesia", dalam Media Bisnis.
- Healy, P., & J. Wahlen. 1999. "A review of the earnings management literature and its implications for standard setting". *Accounting Horizons* 13: 365-383.
- Herawati, Nurul dan Zaki Baridwan. 2007. "Manajemen Laba Pada Perusahaan yang Melanggar Perjanjian Utang". *Simposium Nasional Akuntansi 10*. Makasar.
- Herawaty, Vinola. 2008. "Peran Praktek Corporate Governance Sebagai Moderating Variabel dari Pengaruh Earnings Management terhadap Nilai Perusahaan". *Jurnal Akuntansi dan Keuangan*, Vol. 10, no. 2 pp. 97-108.
- Hofstede, G. dan Hofstede, G. 2004. *Cultures and Organizations: Software of the Minds*. McGraw-Hill, New York, NY.
- Ikatan Akuntan Indonesia (IAI). 2009. Standar Akuntansi Keuangan. Salemba empat.

- Ismail W.A.W. dkk. 2013. "Earning quality and the adoption of IFRS based accounting standards. Evidence from an emerging market". *Asian Review of Accounting*, Vol. 21 (1) : 53-73.
- Jao, R., dan Gagaring Pagalung. 2011. "Corporate Governance, Ukuran Perusahaan, dan Leverage Terhadap Manajemen Laba Perusahaan Manufaktur Indonesia". *Jurnal Akuntansi dan Auditing*, Vol. 8, No. 1.
- Jensen, M.C dan Meckling, W.H. 1976. "Theory of the Firm: Managerial Behavior: Agency Cost and Ownership Structure". *Journal of Financial Economics*, 69, 505-527.
- Jones, J.J. 1991. *Earning Management during Import Relief Investigation*. *Journal of Accounting Research* 13: 37-47.
- Juan, Ng Eng dan Tri Wahyuni, E. 2012. *Pranduan Praktis Standar Akuntansi Keuangan Berbasis IFRS*. Jakarta: Salemba Empat.
- Keputusan Direksi PT Bursa Efek Jakarta No.Kep-305/BEJ/07-2004, peraturan nomor I-A.
- Keputusan Ketua BAPEPAM dan LK Nomor: Kep-643/BL/2012 dalam peraturan nomor IX.1.5.
- Klein, A. 2002. "Audit Committee, Board of Director Characteristics, and Earning Management". *Journal of Accounting and Economics*. Vol. 33, No. 3, pp. 375-401.
- Komite Nasional Kebijakan Governance. 2006. "Pedoman Umum Good Corporate Governance". Komite Nasional Kebijakan Governance.
- Lins, K.V. 2003. "Equity ownership and firm value in emerging markets". *Journal of Financial & Quantitative Analysis*, Vol. 38 No. 1, pp. 159-184.
- Martani, D., dkk. 2012. *Akuntansi Keuangan Menengah Berbasis PSAK*. Jakarta: Salemba Empat.
- Midiastuty, Pranata Puspa dan Masúd Machfoedz. 2003. "Analisis Hubungan Mekanisme Corporate Governance dan Indikasi Manajemen Laba". *Symposium Nasional Akuntansi VI*. Surabaya.
- Nauraina, Elva. 2012. "Pengaruh Kepemilikan Institusional dan Ukuran Perusahaan Terhadap Kebijakan Hutang dan Nilai Perusahaan". *Jurnal Bisnis dan Ekonomi*, Vol. 19, No. 2.

- Pamudji, S., dan Trihartati, A. 2009. "Pengaruh Independensi dan Efektivitas Komite Audit terhadap Manajemen Laba". *Jurnal Akuntansi dan Auditing*, Vol. 6, No. 1.
- Peraturan Menteri Negara Badan Usaha Milik Negara Nomor: Per-01/MBU/2011.
- Prastiti, Anindyah, dan Wahyu Meiranto. 2013. "Pengaruh Karakteristik Dewan Komisaris dan Komite Audit terhadap Manajemen Laba". *Diponegoro Journal of Accounting*, Vol. 2, No. 4, Hal 1-12.
- Purwanti, Rahayu Budhi dan Shiddiq Nur Raharjo. 2012. "Pengaruh Kecakapan Manajerial, Kualitas Auditor, Komite Audit, Firm Size dan Leverage terhadap Manajemen Laba (Study Empiris pada perusahaan Manufaktur yang terdaftar di BEI tahun 2008-2010)". *Diponegoro Journal of Accounting*. Vol. 1, No. 1: 1-12.
- Rashid, K. and Islam, S.M.N. 2008. "*Corporate Governance and Firm Value: Econometric Modelling and Analysis of Emerging and Developed Financial Markets*", Emerald Book Publishing, Bingley.
- Rohaeni, D., dan Titik Aryati. 2011. "Pengaruh Konvergensi IFRS Terhadap Income Smoothing Dengan Kualitas Audit Sebagai Variabel Moderasi". *Jurnal Simposium Nasional Akuntansi (SNA XV)*.
- Rudra, T., & Bhattacharjee, D. 2012. "Does IFRS Influence Earning Management Evidence from India". *Jurnal of Management* , 1, 1-13.
- Sanjaya, I Putu Sugiarta. 2008. "Auditor Eksternal, Komite Audit, dan Manajemen Laba". *Jurnal Riset Akuntansi Indonesia* Vol. 11, No. 1, hal. 97-116.
- Santy, P., Tawakkal, & Pontoh, G. T. 2012. "Pengaruh Adopsi IFRS terhadap Manajemen Laba pada Perusahaan Perbankan di Bursa Efek Indonesia". Karya Ilmiah, Universitas Hasanudin, Fakultas Ekonomi, Makassar.
- Scott, W.R. 2000. *Financial Accounting Theory*, 2nd edition. Toronto: Prentice Hall Canada Inc.
- Shleifer, A. and Vishny, R.W. 1997. "A survey of corporate governance", *Journal of Finance*, Vol. 52 No. 2, pp. 737-783.
- Sulistyanto, H. Sri. 2008. *Manajemen Laba: Teori dan Model Empiris*. Jakarta: PT. Gramedia Widiasarana Indonesia. hal. 161.
- Surifah. 2010. "Kualitas Laba dan Pengukurannya". *Jurnal Ekonomi, Manajemen, Akuntansi* Vol. 8 No. 2.

- Tarjo. 2008. "Pengaruh Konsentrasi Kepemilikan Institusional dan Leverage terhadap Manajemen Laba, Nilai Pemegang Saham, serta Cost of Equity Capital". *Simposium Nasional Akuntansi XI*, Pontianak.
- Thillainathan, R. (1998), "A review of corporate governance in Malaysia with special reference to shareholder and creditor rights". *Malaysian Journal of Economic Studies*, Vol. 35 Nos 1/2, pp. 161-198.
- Ujiyantho, Muh. Arief dan Pramuka, B.A. 2007. "Mekanisme Corporate Governance, Manajemen Laba, dan Kinerja Keuangan Studi Pada Perusahaan Go Public Sektor Manufaktur", *Simposium Nasional Akuntansi*, Makassar.
- Undang-undang Republik Indonesia Nomor 40 Tahun 2007 Tentang Perseroan Terbatas.
- Watts R. & Zimmerman, J. 1986. "Positive Accounting Theory : A Ten Year Perspective". *The Accounting Review*, Vol. 65 (1).
- Wild, J. 1996. "The Audit Committee and Earnings Quality". *Journal of Accounting, Auditing and Finance*. Vol. 11, pp. 247-76.
- Xie, B., Davidson, D. III dan DaDalt, P.J. 2003. "Earnings Management and Corporate Governance: The Roles of The Board and The Audit Committee". *Journal of Corporate Finance*. Vol. 9, pp. 295-316.
- Zhou, dkk. 2009. "Does the Adoption of International Financial Reporting Standards Restrain Earnings Management? Evidence From An Emerging Market". *Academy of Accounting and Financial Studies Journal*, Vol. 13, pp. 43-54.