

DAFTAR PUSTAKA

- Anggraini, F., Trisnawati, I. 2008. Pengaruh Earnings Management terhadap Konservatisme Akuntansi. *Jurnal Bisnis dan Akuntansi*, Vol. 10, No. 1, April 2008, 23-36.
- Ball, R., Shivakumar, L. 2005. Earnings quality in UK private firms: comparative loss recognition timeliness. *Journal of Accounting and Economics*, 39 (2005) 83–128.
- Basu, Sudipta. 1997. The conservatism principle and the asymmetric timeliness of earning. *Journal of Accounting and Economics*, 24 (1997) 3-37.
- Chan, A. L-C., Lin, S.W.J., Strong, N. 2009. Accounting conservatism and the cost of equity capital: UK evidence. *Managerial Finance*, Vol. 35 Issue: 4, pp.325-345.
- Chung, R., Firth, M., Kim, J.B. 2002. Institutional monitoring and opportunistic earnings management. *Journal of Corporate Finance*, 8 (2002) 29–48.
- Dewi, Sisca C. 2008. Pengaruh Kepemilikan Manajerial, Kepemilikan Institusional, Kebijakan Hutang, Profitabilitas dan Ukuran Perusahaan terhadap Kebijakan Dividen. *Jurnal Bisnis dan Akuntansi*, Vol. 10, No. 1, April 2008, 47-58.
- Durtschi, C., Hillison, W., Pacini, C. 2004. The effective use of Benford's law to assist in detecting fraud in accounting data. *Journal of Forensic Accounting*, 1524-5586/Vol.V(2004), pp. 17-34.
- Farooq, O., Jai, H.E. 2012. Ownership structure and earnings management: evidence from the Casablanca stock exchange. *International Research Journal of Finance and Economics*, ISSN 1450-2887 Issue 84 (2012).
- Ghozali, Imam. 2013. *Aplikasi Analisis Multivariate dengan Program IBM SPSS 23*. Semarang: Badan Penerbit Universitas Diponegoro.
- Hendriksen, E.S., Breda, M.F.V. 2001. *Accounting Theory. Fifth Edition*. Singapore: McGraw-Hill Book Co.
- Jensen, M. C. 1986. Agency Cost of Free Cash Flow, Corporate Finance, and Takeovers. *Journal of Financial Economics*, Vol.76: 323-329.

- Jensen, M., Meckling, W. 1976. Theory of the firm: managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, 3 (1976) 305-360.
- Khalifa, M., Othman, H. B. 2013. The Effect of Conservatism on Cost of Capital : MENA Evidence. *Applied Economics*, 47:1, 71-78.
- Khan, M., Watts, R.L. 2009. Estimation and empirical properties of a firm-year measure of accounting conservatism. *Journal of Accounting and Economics*, 48.2-3 (2009): 132-150.
- LaFond, R., Watts, R.L. 2008. The information role of conservatism. *The Accounting Review*, Vol. 83, No. 2 2008 pp. 447–478.
- Lara, J.M.G., Osmá, B.G., Penalva, F. 2012. Accounting conservatism and the limits to earnings management. *Working Papers Series*, pp. 1–55.
- Lin, F., Wu, C-M., Fang, T-Y., Wun, J-C. 2014. The relations among accounting conservatism, institutional investors and earnings manipulation. *Economic Modelling*, 37 (2014) 164–174.
- Lobo, G., Parthasarathy, K., Sivaramakrishnan, S. 2008. Growth, managerial reporting behavior, and accounting conservatism. *Working Paper Series*, pp. 1–39.
- Pound, John. 1998. Proxy contests and the efficiency of shareholder oversight. *Journal of Financial Economics*, 20 (1988) 237-265.
- Pujiati, E.J., Arfan, M. 2013. Struktur Kepemilikan dan Kompensasi Bonus serta pengaruhnya terhadap Manajemen Laba Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2006-2010. *Jurnal Telaah dan Riset Akuntansi*, Vol. 6 No. 2 Juli 2013 Hlm. 122-139.
- Roychowdhury, Sugata. 2006. Earnings management through real activities manipulation. *Journal of Accounting and Economics*, 42 (2006) 335–370.
- Roychowdhury, S., Watts, R.L. 2007. Asymmetric timeliness of earnings, market-to-book and conservatism in financial reporting. *Journal of Accounting and Economics*, 44 (2007) 2–31.
- Salehi, M., Hematfar, M., Heydari, A. 2011. A study of the relationship between institutional investors and corporate value: empirical evidence of Iran. *Middle-East Journal of Scientific Research*, 8 (1): 72-76.

- Savitri, Enni. 2016. *Konservatisme Akuntansi: Cara Pengukuran, Tinjauan Empiris dan Faktor-Faktor yang Mempengaruhinya*. Yogyakarta: PUSTAKA SAHILA YOGYAKARTA.
- Suzan, A., Al-Badainah, J., Serdaneh, J.A. 2012. The level of conservatism in accounting policies and its effect on earnings management. *International Journal of Economics and Finance*, Vol. 4, No. 6; June 2012.
- Watts, R. 2003. Conservatism in accounting part I: explanations and implications. *Accounting Horizons*, 17 No. 3, 207-221.