

DAFTAR PUSTAKA

- Ahmad-Zaluki, N. A., & Wan-Hussin, W. N. (2010). Corporate governance and earnings forecast accuracy. *Asian review of accounting* , 18, 50-67.
- Al-Dhamari, R. A., & Ismail, K. N. (2013). An Investigation into the Effect of Surplus Free Cash Flow, Corporate Governance and Firm Size on Earnings Predictability. *International Journal of Accounting and Information Management* , 22, 118-133.
- Assih, P., & Gudono, M. (2000). Hubungan Tindakan Perataan Laba dengan Reaksi Pasar Atas Pengumuman Informasi Laba Perusahaan yang Terdaftar di Bursa Efek Jakarta. *Jurnal Riset Akuntansi Indonesia* , 3, 35-53.
- Baridwan, Z. (2004). *Intermediate Accounting*. Yogyakarta: BPFE.
- Barnhart, S., & Rosenstein, S. (1998, November). Board Composition, Managerial Ownership and Firm Performance : An Empirical Analysis. *The Financial Review* , pp. 33-34.
- Beaver W.H. (2002). Perspective in Recent Capital Market Research. *The Accounting Review* , 77, 453-474.
- Belkaoui, A. R. (2012). *Teori Akuntansi (Accounting Theory)*. Jakarta: Salemba Empat.
- Boediono, G. S. (2005). Kualitas Laba: Studi Pengaruh Mekanisme Corporate Governance dan Dampak Manajemen Laba dengan Menggunakan Analisis Jalur. *Simposium Nasional Akuntansi VIII* , 172-194.
- Brown, P., Beekes, W., & Verhoeven, P. (2011). Corporate Governance, Accounting and Finance: a Review. *Accounting and Finance* , 51, 96-172.
- Bujana, N. K., & Yaniarta, P. (2015). Pengaruh Free Cash Flow Dalam Memprediksi Laba dan Arus Kas Operasi Masa Mendatang. *E-jurnal Akuntansi Universitas Udayana* .
- Bukit, R., & Iskandar, T. (2009). Surplus free cash flow, earning management and audit committee. *international journal of economics and management* , 3, 204-223.
- Chung, R., Firth, M., & Kim, J. (2005). Earnings Management, Surplus Free Cash Flow, and External Monitoring. *Journal of Business Research* , 58, 766-776.
- Dahler, Y., & Febrianto, R. (2006). Kemampuan Prediktif Earnings dan Arus Kas dalam Memprediksi Arus Kas Masa Depan. *SNA IX* .
- Dechow, P., Kothari, S., & Ross, L. W. (1998). The Relation Between Earnings and Cash Flows. *Journal of Accounting and Economics* , 25, 133-168.

- Dittmar, A., & Mahrt-Smith, J. (2007). Corporate Governance and the Value of Cash Holdings. *Journal of Financial Economics*, 83, 599-634.
- Eisenhardt, K. M. (1989). Agency Theory : An Assessment and Review. 57-74.
- Fama, E., & Jensen, M. (1983). Separation of ownership and control. *Journal of Law & Economics*, 7, 310-325.
- Farshadfar, S., & Monem, R. (2011). Discretionary Accruals and the Predictive Ability of Earning in the Forecast of Future Cash Flows: Evidence From Australia. *Corporate Ownership and Control*, 9 (1).
- FCGI. (2001). *Seri Tata Kelola Perusahaan (Corporate Governance)*. Jakarta.
- Ghozali, I. (2013). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 21*. Semarang: Badan Penerbit Universitas Diponegoro.
- Herawaty, V. (2008). Peran Praktek Corporate Governance Sebagai Moderating Variable dari Pengaruh Earnings Management Terhadap Nilai Perusahaan. *Jurnal Akuntansi dan Keuangan*, 10, 97-108.
- Hussainey, K. (2009). *The Impact of Audit Quality on Earning Predictability* (Vol. 24). United Kingdom: Emerald.
- Indonesia, I. A. (2012). *Standar Akuntansi Keuangan*. Jakarta: Salemba Empat.
- Jaggi, B., & Gul, F. (1999). An analysis of joint effect of investment opportunity set, free cash flows and size on corporate debt policy. *Review of Quantitative Finance and Accounting*, 12, 371-381.
- Jensen, M. (1986). Agency Cost of Free Cash Flow, Corporate Finance, and Takeovers. *the American Economic Review*, 76, 323-329.
- Jensen, M. C., & Meckling, W. (1976). Theory of the Firm: Managerial Behaviour, Agency Cost and Ownership Structure. *Journal of Financial Economics*, 3, 305-360.
- Kaen, F. R. (2003). A Blueprint for Corporate Governance: Strategy, Accountability, and the Preservation of Shareholder Value. *American Management Association*. New York.
- Kieso, E., Donald, Jerry, J., Weygandt, & Terry, D. W. (2007). *Accounting Principles*. Jakarta: Salemba Empat.
- Kim, M., & Kross, W. (2005). The Ability of Earnings to Predict Future Operating Cash Flows Has Been Increasing - Not Decreasing. *Accounting Research*.
- Komite Nasional Kebijakan Governance. (2004). *Pedoman Tentang Komisaris Independen*. Retrieved from <http://www.governance-indonesia.or.id/main.html>

- Kusnadi, Y. (2011). do corporate governance mechanism matter for cash holdings and firm value? *pacific basin finance journal* , 554-570.
- Lee, K., & Lee, C. (2009). Cash Holdings, Corporate Governance Structure and Firm Valuation. *Review of Pacific Basin Financial Market and Policies* , 12, 475-508.
- Livnat, J., & Zarowin, P. (1990). The Incremental Content of Cash Flow. *Journal of Accounting and Economics* , 25-46.
- Mayangsari, S. (2003). Analisis Pengaruh Independensi, Kualitas Audit serta Mekanisme Corporate Governance terhadap Integritas Laporan Keuangan. *Simposium Nasional Akuntansi*, VI, pp. 1255-1267.
- Meckling, W. H., & Jensen, M. C. (1976). Theory of the Firm : Managerial Behavior, Agency Cost and Ownership Structure. *Journal of Financial Economics* , 305-360.
- Midastiuty, P. P., & Machfoed, M. (2003). Analisa Hubungan Mekanisme Corporate Governance dan Indikasi Manajemen Laba. *Simposium Nasional Akuntansi*. VI. IAI.
- Oswald, D., & Young, S. (2008). Share reacquisition, surplus cash, and agency problems. *journal of banking and finance* , 32, 795-806.
- Pawlina, G., & Renneboog, L. (2005). Is investment cash flow sensitivity caused by agency costs or asymmetric information? evidence from the UK. *European Financial Management* , 11, 483-513.
- Rahman, A., & Mohd-Saleh, N. (2008). The effect of free cash flow agency on the value relevance of earnings and book value. *Journal of Financial Reporting and Accounting* , 6, 75-90.
- Richardson, S. (2006). Over-Investment on Free Cash Flow. *Review on Accounting Studies* , 11, 159-189.
- Rosdini, D. (2009). Pengaruh free cash flow terhadap dividend payout ratio. *Working Paper in Accounting and Finance* .
- Ross, S., Westerfield, R., & Jordan, B. (2000). *Fundamentals of Corporate Finance*. New York: Mc Draw-Hill.
- Scott W.R. (2000). *Financial Accounting Theory* (2 ed.). USA: Prentice Hall Canada Inc.
- Shleifer, A., & Vishny, R. (1997). A Survey of Corporate Governance. *Journal of Finance* , 52, 737-783.
- Siagian, F., & Tresnaningsih, E. (2011). The impact of independent director and independent audit committees on earnings quality reported by Indonesian firms. *Asian Review of Accounting* , 19, 192-207.

- Siregar, S. V., & Siddharta, U. (2005). Pengaruh Struktur Kepemilikan, Ukuran Perusahaan, dan Praktek Corporate Governance Terhadap Pengelolaan Laba (Earnings Management). *Simposium Nasional Akuntansi VIII*.
- Smith, E. (1976). Effects of Separation of Ownership from Control an Accounting Policy Decision. *Accounting Review*, 11.
- Smith, R. L., & Kim, J. H. (1994). The Combined Effects of Free Cash Flows and Financial Slack of Bidder and Target Stock Returns. *Journal of Business*.
- Sperber, D., & Wilson, D. (1986). Relevance: Communication and Cognition. *Oxford and Harvard University Press*.
- Spiceland, D. J., Sepe, J. F., Nelson, M. W., Tan, P., Low, B., & Low, K.-Y. (2013). *Intermediate Accounting IFRS Edition*. Singapore: Mc Graw Hill.
- Subramanyam, K., & Wild, J. J. (2010). *Analisis Laporan Keuangan* (10 ed., Vol. II). Jakarta: Salemba Empat.
- Subramanyam, K., & Wild, J. J. (2010). *Analisis Laporan Keuangan* (10 ed., Vol. I). Jakarta: Salemba Empat.
- Supriyadi. (1998). The Association Between Accounting Information and Future Cash Flow: An Indonesian Case Study. Kentucky. USA.
- Triyono. (2011). Dampak Kualitas Laba Terhadap Kemampuan Memprediksi Laba, Arus Kas dan Komponen Akrual. *Simposium Nasional Akuntansi XIV*. Aceh: Universitas Syah Kuala.
- Veronica, S., & Bachtiar, Y. S. (2003). Hubungan Antara Manajemen Laba dengan Tingkat Pengungkapan Laporan Keuangan. *Simposium Nasional Akuntansi VI*.
- Weston, J., & Copeland, T. (1997). *Manajemen Keuangan* (9 ed.). Jakarta: Bina Rupa Aksara.
- White, Gerald, I., Sondhi, Ashwinpul, C., & Fried, D. (1998). *The Analysis and Use of Financial Statements*. New York: John Wiley and Sons Inc.
- Widyaningdyah, A. U. (2001). Analisis Faktor-Faktor yang Berpengaruh Terhadap Earnings Management pada Perusahaan Go Public di Indonesia. *Jurnal Akuntansi & Keuangan*, 3, 89-101.
- Wild, John, J., & Subramanyam, K. (2005). *Analisa Laporan Keuangan* 2. Jakarta: Salemba Empat.