

DAFTAR PUSTAKA

- Abdullah, S.N, Nor Zalina Mohhamad Y., dan Mohamad Naimi Mohamad N, (2010). "Financial *Restatement* and Corporate Governance among Malaysia Listed Companies". *Managerial Auditing Journal*. Vol.25, No.6, pp. 526-552.
- Agrawal A. And Sahiba Chadha. 2005. Corporate Governance and accounting scandals. *Journal of Law and Economic*, vol XL VIII. pp, 371-406.
- Anthony, R.N dan Govindarajan, 2005, *Management Control System*, Salemba Empat, Jakarta.
- Antonia, Edgina, 2008, "Analisis Pengaruh Reputasi Auditor, Proporsi Dewan Komisaris Independen, Leverage, Kepemilikan Manajerial, dan Proporsi Komite Audit Independen Terhadap Manajemen Laba", Tesis Universitas Diponegoro Semarang.
- Badan Pengawas Pasar Modal Keputusan Kep-29/PM/2004 no.IX.1.5.Pembentukan dan Pelaksanaan Kinerja Komite Audit. 24 September 2004
- Badan Pengawas Pasar Modal. 2000. Kep-316/BEJ/062000 tanggal 1 Juli 2000. Tentang Keberadaan Dewan Komisaris Independen.
- Badan Pengawas Pasar Modal. 2010. Kep. Peraturan Bapepam No.IX.1.5 Tentang Pedoman Good Corporate Governance Di Negara-Negara Anggota ACMF.
- Bambang, Riyanto. 2001, *Dasar-Dasar Pembelanjaan Perusahaan*, BPF, Yogyakarta.
- Beasley, M. S. 1996. *An empirical analysis of the relation between the board of director composition and financial statement fraud*. *The Accounting Review* 71 (October): 443–465.
- Blue Ribbon Committee on Improving the Effectiveness of Corporate Audit Committees (BRC)(1999), Report and Recommendations of Blue Ribbon Committee on Improving the Effectiveness of Corporate Audit Committees, NYSE/NASD, New York, NY/Washington,DC.

- Bursa Efek Jakarta, 2001, Kep-399/BEJ/07-2001 tanggal 20 Juli 2001 Tentang Peraturan Pencatatan Efek Nomor I-A Huruf C Tentang Kewajiban Perusahaan Tercatat Memiliki Komite Audit.
- Boediono, G.S., (2005), "Kualitas Laba: Studi Pengaruh Mekanisme Corporate Governance dan Dampak Manajemen Laba dengan Menggunakan Analisa Jalur", *Simposium Nasional Akuntansi VIII*, Universitas Sebelas Maret, Surakarta.
- Chariri, A. dan Ghozali, I. 2007. Teori Akuntansi. Semarang: Badan Penerbit UNDIP
- Chtourou, S.M., Bedard, J. and Courteau, L. (2001), "Corporate governance and earnings management", working paper, Universite Laval, Quebec.
- Cornett M. M, J. Marcuss, Saunders dan Tehranian H. (2006). "*Earnings Management, Corporate Governance, and True Financial Performance*". <http://papers.ssrn.com>
- DeZoort, F.T. and Salterio, S.E. (2001), "The effects of corporate governance experience and financial reporting and audit knowledge on audit committee directors' judgments", *Auditing: A Journal of Practice & Theory*, Vol. 20, pp. 31-48.
- Efendi, J., Srivastava, A. and Swanson, E.P. (2004), "Why do corporate managers misstate financial statements? The role of option compensation, corporate governance and other factors", working paper, Texas A&M University, College Station, TX, May 17.
- FCGI. (2006). "*Definition of Good Corporate Governance*" didownload dari <http://www.fcgi.or.id/>
- Ghozali, Imam. 2011. Aplikasi Analisis Multivariate dengan Program IBM SPSS 19. Badan Penerbit Universitas Diponegoro: Semarang.
- Gunarsih, T dan Hartadi, B. 2002. Pengaruh Pengumuman Pengangkatan Komisaris Independen Terhadap Return Saham di Bursa Efek Jakarta. *Jurnal Riset Akuntansi, Manajemen dan Ekonomi*, Vol 2, No. 2, hal. 104-120.
- Government Accountable Office (GAO).(2006). *Financial Restatement Database Report 06-1053R*, Government Printing Office, Washington, DC.

- Ikatan Akuntan Indonesia.(2009). *Penyataan Standar Akuntansi Keuangan no.1* (revisi 2009). Jakarta: IAI.
- Ikatan Akuntan Indonesia.(2009). *Pernyataan Standar Akuntansi Keuangan no. 25* (revisi 2009). Jakarta: IAI
- Jensen, M. C and Meckling, W.H. 1976. *Theory of the Firm : Managerial Behavior, Agency Costs and Ownership Structure . Journal of Financial Economics, Oktober, 1976, V. 3, No. 4, pp. 305-360.* Available from: <http://papers.ssrn.com>.
- Klein, A. (2002), "Audit committee, board of director characteristics and *earnings* management", *Journal of Accounting and Economics*, Vol. 33, pp. 375-400.
- Kolins, W.A., Cangemi, M.P. and Tomasko, P.A. (1991), "Eight essential attributes of an auditcommittee", *Internal Auditing*, Vol. 7, pp. 3-18.
- Komite Nasional Kebijakan Governance (KNKG), 2006, *Pedoman Umum Good Corporate Governance Indonesia*, Jakarta.
- Kusumo, Ridho Widi. 2014. Skripsi. *Analisis Pengaruh Karakteristik Corporate Governance Terhadap Keterjadian Restatement*. Universitas Diponegoro, Semarang.
- Larry, Akeel M., Dennis W.Taylor. 2011. "Governance Characteristic and role effectiveness of Audit Committee". *Managerial Auditing Journal*, Vol. 27 Iss.4, Hal. 336-364
- Lin, Jerry W., June F. Li dan Joon S.Yang. 2006. "The Effect of Audit Committee Performance on *Earnings* Quality". *Managerial Auditing Journal*, Vol. 21 No. 9, Hal. 921 – 933
- Myers, J.L., Myers, L.A. and Palmrose, Z.V. (2004), "Mandatory auditor rotation: evidence from *restatements*", working paper, University of Southern California, Los Angeles, CA, available at <http://ssrn.com/abstract/4443980> (accessed June 10, 2006).
- Nuraeni, Dini. 2010. *Pengaruh Struktur Kepemilikan Saham Terhadap Kinerja Perusahaan*. Skripsi S1, Fakultas Ekonomika dan Bisnis, Universitas Diponegoro.

- Nuryani, N. (2010). Pengaruh *Restatement* Laporan Keuangan dan Manajemen Laba Terhadap Kualitas Laba dengan Kualitas Audit Sebagai Variabel Pemoderasi. *Jurnal Akuntansi*.
- Palmrose, Z. and Scholz, S. (2000), "Restated financial statements and auditor litigation", working paper, University of Southern California, Los Angeles, CA, available at: <http://ssrn.com/abstract/4248455> (accessed October 15, 2007).
- Pertiwi, Nina. 2012. "Hubungan antara performa komite audit dengan *earning quality*". *Jurnal Ilmiah Mahasiswa Universitas Surabaya*. Vol.1 No.1
- Peasnell, K.V., Pope, P.F. and Young, S.E. (2005), "Board monitoring and *earnings* management: do outside directors influence abnormal accruals?", *Journal of Business Finance & Accounting*, Vol. 32, pp. 1311-46.
- Putri, Winanda Arsita. (2009). "Pengaruh *Good Corporate Governance* dan Struktur Kepemilikan terhadap Kinerja Perusahaan". Semarang.
- Rani, Mandhega. 2011. Pengaruh Kinerja Komite Audit Terhadap Manajemen Laba (dengan menggunakan *earning restatement* sebagai proksi dari manajemen laba). Semarang: Universitas Diponegoro.
- Sabrina, A.I. (2010). "Pengaruh *Corporate Governance* dan Struktur Kepemilikan terhadap Kinerja Perusahaan". Skripsi S1. Fakultas Ekonomika dan Bisnis. Universitas Diponegoro.
- Sridharan, U.V., Caines, W.R., McMillan, J. and Summers, S. (2002), "Financial statement transparency and auditor responsibility: Enron and Andersen", *International Journal of Auditing*, Vol. 6, pp. 277-86.
- Veronica, Sylvia. dan Yanivi S. Bachtiar. 2005. Corporate Governance, Information Asymmetry, and *Earnings* Management. *Jurnal Akuntansi dan Keuangan Indonesia*. Volume II, No. 1, Hal 77-106.
- Yuristisia, Citra dan Lukviarman, Niki 2008., Analisis Hubungan Antara Strong Boards dan External Governance terhadap Accounting *Restatement*, *Jurnal Siasat Bisnis*. 12(2): 89-114.

www.idx.co.id

www.fcgi.or.id