

## DAFTAR PUSTAKA

- Arya, A., Glover, J.C. and Sunder, S. 2003. Are unmanaged earnings always better for shareholders?. “*Accounting Horizons*”, Vol. 17, h. 111-16.
- Atik, A. 2009. Detecting income-smoothing behaviors of Turkish listed companies through empirical tests using discretionary accounting changes. “*Critical Perspectives on Accounting*”, Vol. 20, h. 591-613.
- Bartov, E., Gul, F.A. and Tsui, J.S.L. 2000. Discretionary-accruals models and audit qualifications. “*Journal of Accounting and Economics*”, Vol. 30 No. 3, h. 421-52.
- Becker, C.L., DeFond, M.L., Jiambalvo, J. and Subramanyam, K.R. 1998. The effect of audit quality on earnings management. “*Contemporary Accounting Research*”, Vol. 15 No. 1, h. 1-24.
- Bergstresser, D. and Philippon, T. 2006. CEO incentives and earnings management: evidence from the 1990s. “*Journal of Financial Economics*”, Vol. 80, h. 511-29.
- Burgstahler, D. and Dichev, I.D. 1997. Earnings management to avoid earnings decreases and losses. “*Journal of Accounting and Economics*”, Vol. 24 No. 1, h. 99-126.
- Chung, R., Firth, M. and Kim, J.B. 2005. Earnings management, surplus free cash flow, and external monitoring. “*Journal of Business Research*”, Vol. 58 No. 6, h. 766-76.
- Cornett, M.M., Marcus, A.J., and Tehranian, Hassan. 2008. Corporate governance and pay-for-performance: The impact of earnings management. “*Journal Science Direct*”, Vol 87, h. 357-373.
- Ghozali, Imam. 2011. *Aplikasi Analisis Multivariate dengan Program IBM SPSS 19*. Semarang: Badan Penerbit Universitas Diponegoro.
- Ikatan Akuntan Indonesia. “Pernyataan Standar Akuntansi Keuangan No. 2”, <https://alengwee.files.wordpress.com/> diakses 5 Desember 2015.

- International Auditing and Assurance Standard Board. 2013. "A Framework for Audit Quality", <https://www.ifac.org/system/> diakses 5 Desember 2015.
- Kabajeh, M.A.M., Nu'aimat, S.M.A., and Dahmash, F.N. 2012. The Relationship between the ROA, ROE and ROI Ratios with Jordanian Insurance Public Companies Market Share Prices. "*International Journal of Humanities and Social Science*", Vol. 2 No.11, h.115-120.
- Kahneman, Daniel and Tversky, Amos. 1979. Prospect theory: an analysis of decision under risk. "*Journal Econometrica*", Vol. 47 No. 2, h. 263-291.
- Kirschenheiter, M. and Melumad, N. 2002. Can 'big bath' and earnings smooting co-exist as equilibrium financial reporting strategies?. "*Journal of Accounting Research*", Vol. 40 No. 3, h. 761-96.
- Loecker, Jan De and Goldberg, Pinelopi Koujianou. 2013. Firm Performance in a Global Market. "*The Annual Review of Economics*", Vol. 1 No.1, h. 1-38.
- Mosebach, Michael and Simco, Paul. 2005. "Earnings Management Around the Emergence of Profitability" <https://www.mgt.ncsu.edu>, diakses 5 Desember 2015.
- Mulyadi. 2009. *Auditing Edisi 6 Buku 1*. Jakarta: Salemba Empat.
- Rusmin, Rusmin., Scully, Glennda., and Tower, Greg. Income smoothing behavior by Asian transportation firms. "*Manajerial Auditing Journal*," Vol. 28 h. 23-44.
- Simbolon, Harry Andrian. 2015. "Toshiba Accounting Scandal: Runtuhnya Etika Bangsa Jepang Yang Sangat Diagungkan Itu" <https://akuntansiterapan.com>, diakses 5 Desember 2015.
- Sweeney, A.P. 1994. Debt-covenant violations and managers' accounting responses. "*Journal of Accounting and Economics*", Vol. 17 No. 3, h. 281-308.
- Tehrani, Reza., Salehi, Mahdi., Valipour, Hashem., and Lashky, Mohammad Jahandar. 2009. The Survey of the political Costs and Firm Size: Case from Iran. "*Bussiness Intelligent Journal*", Vol. 2 No. 2, h.319-341.