

DAFTAR PUSTAKA

- Ali, A., Chen, dan Radhakrishnan, S. 2007. "Corporate Disclosures by Family Firms." *Journal of Accounting and Economics*, Vol. 44 No. 2, pp. 238-86.
- Anderson dan Zehgal, D. 1994. "The Pricing of Audit Services: Further Evidence from The Canadian Market." *Accounting & Business Research*, Vol. 24 No. 95, pp. 195-207.
- Anggraini, Wenty. 2011. "Analisis Tingkat Discretionary Accrual Sebelum dan Sesudah Penurunan Tarif Pajak Penghasilan Badan 2008 (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2008-2009)." *Skripsi*. Universitas Diponegoro Semarang.
- Antonia, Edgina. 2008. " Analisis Pengaruh Reputasi Auditor, Proporsi Dewan Komisaris Independen, *Leverage*, Kepemilikan Manajerial dan Proporsi Komite Audit Independen terhadap Manajemen Laba (Studi pada Perusahaan Manufaktur di Bursa Efek Indonesia Periode 2004 – 2006)." *Tesis*, Universitas Diponegoro Semarang.
- Arifin. 2005. "Peran Akuntan dalam Menegakkan Prinsip Good Corporate Governance pada Perusahaan di Indonesia (Tinjauan Perspektif Teori Keagenan)". <http://eprints.undip.ac.id/333/1/Arifin.pdf>. Diakses tanggal 1 April 2012.
- Beneish, Messod D. 2001. "Earnings Management: A Perspective". *Managerial Finance*, Vol. 27, No. 12, pg. 3.
- Boediono, Gideon SB. 2005. "Kualitas Laba: Studi Pengaruh Mekanisme Corporate Governance dan Dampak Manajemen Laba dengan Menggunakan Analisis Jalur". *Simposium Nasional Akuntansi VIII*.
- Chan, P., Ezzamel, M. dan William, D. 1993a. "Determinants of Audit Fees for Quoted Companies." *Journal of Business and Accounting*, Vol. 20 No. 5, pp. 756-86.
- Chan, P., Ezzamel, M. dan William, D. 1993b. "Determinants of Audit Fees for Quoted UK Companies." *Journal of Business Finance & Accounting*, Vol. 20 No. 6, pp. 765-86.

- Chaney, P, Faccio, M, dan Parsley, D. 2010. "The Quality of Accounting Information in Politically Connected Firms." *Journal of Accounting and Economics*, Vol. 51 Nos 1/2, pp. 58-76.
- Chow, C.W. 1982. , "The demand for external auditing: size, debt and ownership influences", *The Accounting Review*, Vol. 57 No. 2, pp. 272-91.
- Claessens, Feijen,E dan Laeven, L. 2008. "Political Connections and Preferential Access to Finance: The Role of Campaign Contributions." *Journal of Financial Economics*, Vol. 88 No. 3, pp. 554-80.
- Collier dan Gregory, A. 1996. "Audit Committee Effectiveness and Audit Effectiveness." *European Accounting Review*, Vol. 5 No. 2, pp. 177-98.
- Daily, C. and Dollinger, M. 1992. "An empirical examination of ownership structure in family and professionally managed firms", *Family Business Review*, Vol. 5 No. 1, pp. 117-36.
- Darmawati, Deni. 2003. "Corporate Governance dan Manajemen Laba: Suatu Studi Empiris". *Jurnal Bisnis dan Akuntansi*, Vol. 5, No. 1, h. 47-68.
- Dechow, Patricia M. dkk. 1995. "Detecting Earnings Management", *The Accounting Review*, April Vol. 70 No.2.
- Desender, K.A., Crespi, R., Garcia Cestona, M. dan Aguilera, R.V. 2009. "Board Characteristics and Audit Fees: Why Ownership Structure Matters?" <http://links4.emeraldinsight.com> diakses 12 Oktober 2012.
- Ding, Y., Zhang, H. dan Zhang, J. 2007, Private vs State Ownership and Earnings Management: Evidence from Chinese Listed Companies." *Corporate Governance: An International Review*, Vol. 15 No. 2, pp. 223-38.
- Eisenhardt, K.M. 1989. "Agency Theory: An Assesment and Review". *Academy of Management Review*. January. Pp.: 57 – 74.
- Faccio, M. 2007. "The Characteristics of Politically Connected Firms." www.econ.tu.ac.th/archan diakses 9 Oktober 2012.
- Fan, J.P.H. and Wong, T.J. 2005. "Do external auditors perform a corporate governance role in emerging markets? Evidence from East Asia", *Journal of Accounting Research*, Vol. 43 No. 1, pp. 35-72.
- FCGI. 2000. *Corporate Governance*. Forum for Corporate Governance in Indonesia. Jakarta.

- Fortin, S. dan Pittman, J.A. 2007. "The Role of Auditor Choice in Debt Pricing in Private Firms." *Contemporary Accounting Research*, Vol. 24 No. 3, pp. 859-96.
- Ghosh, Saibal. 2011. "Firm Ownership Type, Earnings Management and Auditor Relationships: Evidence from India." *Managerial Auditing Journal*, Vol. 26 No. 4, 2011 pp. 350-369.
- Ghozali, Imam. 2006. *Aplikasi Analisis Multivariate dengan Program SPSS*. Semarang : Badan Penerbit Universitas Diponegoro.
- Halim, Julia., Carmel Meiden, dan Rudolf Lumban Tobing. 2005. "Pengaruh Manajemen Laba pada Tingkat Pengungkapan Laporan Keuangan pada Perusahaan Manufaktur yang Termasuk dalam Indeks LQ-45." *Simposium Nasional Akuntansi VIII*. Solo.
- Halim, Yonathan. 2005. "Peranan Metode Lowballing Cost oleh Kantor Akuntan Publik di Surabaya." *Skripsi*, Universitas Kristen Petra Surabaya.
- Healy, P.M. 1985. "The Effect of Bonus Schemes on Accounting Decisions." <http://jpkc.glxy.sdu.edu.cn:9063/Upload/2012-04/2012417232441.pdf> diakses 25 September 2012.
- Herawaty, Netty. 2011. "Pengaruh Pengendalian Intern dan Lamanya Waktu Audit terhadap Fee Audit (Studi Kasus pada KAP Kota Jambi dan Palembang)." *Jurnal Penelitian Universitas Jambi Seri Humaniora* Volume 13, Nomor 1, Hal. 07-12.
- Hutton, A.P. 2007. "A Discussion of Corporate Disclosures by Family firms." *Journal of Accounting and Economics*, Vol. 44 No. 2, pp. 287-97.
- Jensen, M., dan Meckling, W. 1976. "Theory of the firm: managerial behavior, agency costs and ownership structure", *Journal of Financial Economics*, Vol.3 No. 3, pp. 305-60.
- Joshi, P.L, dan Al-Bastaki, H. 2000. "Determinants of Audit Fees: Evidence from The Companies Listed in Bahrain." *International Journal of Auditing*, Vol. 4 No. 2, pp. 129-38.
- Klein, A. 2002. "Audit Committee, Board of Director Characteristics and Earnings Management." *Journal of Accounting and Economics*, Vol. 33 No. 3, pp. 375-400.

- Kusuma, Chandra Setya. 2012. "Dampak Karakteristik Dewan Komisaris dan Karakteristik Perusahaan Terhadap Strukturisasi Risk Management Committee (Studi Empiris Pada Perusahaan Non-Finansial yang Listing di Bei Tahun 2008-2010)." *Skripsi*, Universitas Diponegoro Semarang.
- Lestari, Hana Puji. 2012. "Faktor-Faktor yang Mempengaruhi Perusahaan Manufaktur Terdaftar di BEI Melakukan Voluntary Auditor Switching." *Skripsi*. Universitas Diponegoro Semarang.
- Lobo, Gerald J. dan Jian Zhou. 2001. "Disclosure Quality And Earnings Management", *Social Science Research Network Electronic Paper Collection*.
- McNichols, M. dan Wilson, P. 1988. "Evidence of Earnings Management from The Provision of Bad Debts." <http://www.nd.edu> diakses pada 4 Mei 2012.
- Ningsaptiti, Restie. 2010. "Analisis Pengaruh Ukuran Perusahaan dan Mekanisme Corporate Governance terhadap Manajemen Laba (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia 2006-2008)" *Skripsi*, Universitas Diponegoro Semarang.
- Nurliana Safitri. 2008. Pengaruh Karakteristik Perusahaan Terhadap Tingkat Disclosure Laporan Tahunan pada Sektor Property dan Real Estate di Bursa Efek Indonesia (BEI) Periode 2003-2007. *Skripsi*, Fakultas Ekonomi Universitas Gunadarma.
- Richardson, Vernon. 1998. "Information Asymmetry And Earnings Management : Some Evidence", *Working Paper*.
- Rizqiasih, Putri Dyah. 2010. "Pengaruh Struktur Governance terhadap Fee Audit Eksternal." *Skripsi*, Universitas Diponegoro Semarang.
- Sabrina, Anindhita Ira. 2010. "Pengaruh Corporate Governance dan Struktur Kepemilikan terhadap Kinerja Perusahaan." *Skripsi*, universitas Diponegoro Semarang.
- Scot, W.R. 1997. *Financial Accounting Theory*. Prentice-Hall. New Jersey.
- Simon, Ramanan, dan Dugar, A. 1986. "The Market for Audit Services in India: an Empirical Examination." *The International Journal of Accounting*, Vol. 21 No. 1, pp. 27-35.
- Simunic, D.A. 1980. "The Pricing of Audit Services: Theory and Evidence." *Journal of Accounting Research*, Vol. 18 No. 2, pp. 161-90.

- Simunic, D. dan Stein, M.T. 1996. "The impact of litigation risk on audit pricing: a review of the economics and the evidence", *Auditing: A Journal of Practice & Theory*, Vol. 15 No. 2, pp. 145-9.
- Susetyo, Budi. 2009. "Pengaruh Pengalaman Audit terhadap Pertimbangan Auditor dengan Kredibilitas Klien sebagai Variabel Moderating (Survey Empiris Auditor Yang Bekerja pada Kantor Akuntan Publik dan Koperasi Jasa Audit di Wilayah Jawa Tengah dan Daerah Istimewa Yogyakarta)." *Tesis*. Magister Sains Akuntansi Undip. Semarang.
- Sylvia Veronica dan Yanivi S. Bachtiar. 2003. "Hubungan Antara Manajemen Laba Dengan Tingkat Pengungkapan Laporan Keuangan", *Simposium Nasional Akuntansi VI*.
- Taures, Nazila Sofi Istna. 2011. "Analisis Hubungan antara Karakteristik Perusahaan dengan Pengungkapan Resiko". *Skripsi*, Universitas Diponegoro.
- Tendeloo, B.V. and Vanstraelen, A. 2008. Earnings Management and Audit Quality in Europe: Evidence from The Private Client Segment Market." *European Accounting Research*, Vol. 17 No. 3, pp. 447-69.
- Teoh, S.H., Welch, I. dan Wong, T.J. 1998. "Earnings Management and The Underperformance of Seasoned Equity Offerings." *Journal of Financial Economics*, Vol. 50 No. 1, pp. 63-99.
- Tjager, I.N., A. Alijoyo H.R. Djemat, dan B. Sembodo. 2003. *Corporate governance: Tantangan dan kesempatan bagi komunitas bisnis Indonesia. Forum Corporate Governance in Indonesia (FCGI)*.
- van Caneghem, Tom. 2009. "Audit Pricing and The Big 4 Fee Premium: Evidence from Belgium." *Managerial Auditing Journal* Vol. 25 No. 2, 2010 pp. 122-139.
- Wang, Q., Wong, T.J. dan Xia, L. 2008. "State Ownership, Institutional Environment and Auditor choice: Evidence from China." *Journal of Accounting and Economics*, Vol. 46 No. 1, pp. 112-34.
- Watts, R. and Zimmerman, J. 1983. "Agency Problems, Auditing, and The Theory of The Firm: Some Evidence." <http://www.scielo.br> diakses pada 20 September 2012.

- Widyaningdyah A.U. (2001). "Analisis Faktor-Faktor Yang Berpengaruh Terhadap Earning Management Pada Perusahaan Go Public Di Indonesia". *Jurnal Akuntansi & Keuangan*, Vol. 3, No. 2, h. 89-101.
- Xie, B., Davidson, W.N. 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 No. 3, pp. 295-316.