

DAFTAR PUSTAKA

- Ahadiat, N.2011.“Association Between Audit Opinion and Provision of Non-Audit Services”.*International Journal of Accounting and Information Management*. Vol. 19, No. 2, h.182-193.
- Alves, S.2013.”The Impact of Audit Committee Existence and External Audit on Earning Management:Evidence from Portugal”.*Journal of Financial and Reporting and Accounting*.Vol. 11, No. 2, h. 143-165.
- Arifin, B. Y. Januarsi. dan F. Ulfah. 2012. “Perbedaan Kecenderungan Pengungkapan Corporate Social Responsibility:Pengujian Terhadap Manipulasi Akrual Dan Manipulasi Real”.*Seminar Nasional Akuntansi*.
- Becker, C.L. M.L. Defond. J.Jiambalvo. dan K.R. Subramanyam. “The Effect of Audit Quality on Earnings Management”.*Contemporary Accounting Research*. Vol. 15, No. 1,h. 1-24.
- Boediono, Gideon S.B.2005.”Kualitas Laba:Studi Pengaruh Mekanisme Corporate Governance dan Dampak Manajemen Laba Dengan Menggunakan Analisis Jalur. *Seminar Nasional Akuntansi VIII*.
- Ghozali Imam. 2013.*Aplikasi Analisis Multivariate Program IBM SPSS 19*.Semarang:Badan Penerbit Universitas Diponegoro.
- Greco, M.C.P. C.M.S. Geron. G.B. Greco. dan J.P.C. Lima. 2014. ”The Effect of IFRS on Earnings Management in Brazilian non-financial Public Companies”.*Emerging Marktes Review*.Vol. 21, h. 42-66.
- Gul, F.A. J.B. Kim. A.A. Qiu. 2010. “Ownership Concentration, Foreign Shareholding, Audit Quality, and Stock Price Synchronicity:Evidence from China. *Journal of Financial Economics*.Vol. 95, No. 3, h. 425-442.
- Hakim, F. dan M.A. Omri.2010.”Quality of The External Auditor, Information Assimetry, and Bid-ask Spread:Case of The Listed Tunisian Firms”.*International Journal of Accounting and Information Management*.Vol. 18, No. 1, h. 5-18.

<http://library.binus.ac.id> diakses pada 28 Juni 2013

- Jensen, M.C.1986."Agency Costs of Free Cash Flow, Corporate Finance, and Takeovers".*American Economics Review*.Vol. 76, No. 2, h. 323-329.
- Kouaib, Amel dan A. Jarboui2014."External Audit Quality and Ownership Structure:Interaction and Impact on Earnings Management of Industrial and Commercial Tunisian Sectors".*Journal of Economics, Fianace and Adminstrative Science*.Vol. 19, h. 78-89.
- Lin J.W. dan M.I. Hwang.2010."Audit Quality, Corporate Governance, and Earnings Management:A Meta Analysis".*International Journal of Auditing*.Vol. 14, No. 1, h. 57-77.
- Lin, J.W. J.F. Li. J.S. Yang. 2006. "The Effect of Audit Committee Performance on Earnings Quality". *Managerial Auditing Journal*. Vo. 21, h.921-933.
- Meiranto, Wahyu dan R. Evadewi.2014."Pengaruh Pengungkapan *Corporate Social Resposibilty* Terhadap Earnings Management:A Political Cost Perspective.*Diponegoro Journal of Accoutning*.Vol. 3, No. 2, h. 1-12.
- Nasution. Marihot dan D. Setiawan.2007."Pengaruh *Corporate Governace* Terhadap Manajemen Laba di Industri Perbankan Indonesia".*Simposium Nasional Akuntansi*.Universitas Hasanuddin.
- Prastiti, Anindyah dan W. Meiranto.2013."Pengaruh Karakteristik Dewan Komisaris dan Komite Audit Terhadap Manajemen Laba".*Diponegoro Journal of Accounting*. Vol. 2, No. 4, h. 1-12.
- Rahman, R.A. dan F.H.M. Ali 2006."Board, Audit Committee, Culture and Earnings Management: Malaysian Evidence".*Managerial Auditing Journal*.Vol. 21, No. 7.h. 783-804.
- Rifani, Aulia.2013."Pengaruh *Good Corporate Governance* Terhadap Hubungan Manajemen Laba dan Kualitas Audit". Skripsi.Universitas Negeri Padang.
- Rusmin, Rusmin, E.W. Astami. dan B. Hartadi. 2014."The Impact of Surplus Free Cash Flow and Audit Quality on Earnings Management".*Asian Review of Accounting*.Vol. 22,No. 3, h. 217-232.
- Shleifer, Andrei dan R.W. Vishny."A Survey of Corporate Governance".*The Journal of Finance*.Vol. LII, No. 2 .

- Susilo, Budi.2010."Pengaruh Kepemilikan Manajerial, Proporsi Dewan Komisaris Independen, Jumlah Komite Audit, dan Keahlian Komite Audit terhadap Manajemen Laba". Skripsi. Universitas Islam Negeri Syarif Hidayatullah.
- Taktak, N.B. dan I. Mbarki. 2014."Board Charactersitics, External Auditing Quality and Earnings Management".*Journal of Accounting in Emerging Economics*. h. 79-96.
- Tresnaningsih, Elok. 2008. "Manajemen Laba Pada Perusahaan Dengan Permasalahan FreeCash flow dan Peran Moderasi Dari *Monitoring Eksternal*". *Jurnal Akuntansi dan Keuangan Indonesia*. Vol. 5, No. 1
- Tsipouridou, M. dan C. Spathis.2014."Audit Opinion and Earnings Management Evidence from Greece".*Accounting Forum*.Vol. 38, h. 38-54.