

DAFTAR PUSTAKA

- Ahmed, A. S., Chalmers, K., & Khelif, H. A. (2013). Meta-Analysis of IFRS Adoption Effects. *The International Journal of Accounting* , 48 (2), 173-217.
- Arens, A. A., Best, P., Shailer, G., Fidler, B., Elder, R. J., & Beasley, M. S. (2011). *Auditing Assurance Service n Australia: An Itergrated Approach* (8th Edition ed.). Pearson Australia.
- Baskerville. (2010). *100 Questions (and Answers) about IFRS*.
- Board, F. A. (1980). *Statement of Financial Accounting Concepts No. 2 Qualitative Characteristics of Accounting Information*. Norwalk, CT: FASB.
- Cahyati, A. D. (2011). Peluang Manajemen Laba Pasca Konvergensi IFRS: Sebuah Tinjauan Teoritis dan Empiris. *Jurnal Universitas Islam 45 Bekasi* , 2(1).
- Callao, S., & Jarne, J. I. (2010). Have IFRS Affected Earning Management in the European Union? 7(2), 159-189.
- Chiu, T.-T., & Lee, Y.-J. (2013). Foreign Private Issuers' Application of IFRS Arond the Elimination of the 20-F Reconciliation Requirement. *The International Journal of Accounting* , 48, 54-83.
- Cornett, Marcus, Saunders, & Tehranien. (2006). Earnings Management, Corporate Governance, and True Financial Performance. 1-28.
- Dechow, P. M., & Dichev, I. D. (2002). The Quality of Accruals and Earnings: The Role of Accrual Estimation Errors. *The Accounting Review* , 35-59.
- Dian, & Titik. (2012). Pengaruh Konvergensi IFRS terhadap Income Smoothing dengan Kualitas Audit sebagai Variabel Moderasi. *Jurnal dan Prosiding SNA - Simposium Nasional Akuntansi*, 15.
- Dimitropoulus, P. E., Asteriou, D., & Leventis, S. (2013). The Impact of IFRS on Accounting Quality: Evidence from Greece. 29(1), 108-123.
- Eisenhardt, K. M. (1989). Building Theories from Case Study Research. *Academy of Management Review* , 14, 532-550.

- Faizal. (2004). Analisis Agency Costs, Struktur Kepemilikan, dan Mekanisme Corporate Governance. *Seminar Nasional Akuntansi*. Padang.
- Fischer, M., & Rosenzweig, K. (1995). Attitudes of Students and Accounting Practitioners Concerning the Ethical Acceptability of Earnings Management. *Journal of Business Ethics* 14 , 433-444.
- Francis, Lafond, Olsson, & Schipper. (2005). The Market Pricing of Accruals Quality. *Journal of Accounting and Economics* , 39, 295-327.
- Fudenberg, D., & Tirole, J. (1995). A Theory of Income and Dividend Smoothing Based on Incumbency Rents. *Journal of Political Economy* , 103, 75-93.
- Ghozali, I. (2011). *Aplikasi Analisis Multivariate Dengan Program SPSS*. Semarang: Badan Penerbit Undip.
- Gu, Z., & Lee, C. J. (1999). *How Widespread is Earnings Management? The Intra-year Timing Evidence*. Working Paper, Carnegie Mellon University.
- Gujarati, D. N. (2003). *Basic Econometrics* (4th Edition ed.). New York: McGraw-Hill.
- Gunther, & Zoltan. (2010, December 15). Mandatory IFRS Adoption and Accounting Quality of European Banks. *Journal of Business Finance and Accounting, Forthcoming* .
- Healy. (1985). The Effect of Bonus Schemes on Accounting Decision. *Journal of Accounting and Economics* , 7(4), 85-107.
- Healy, P., & Wahlen, J. (1999). A Review of the Earnings Management Literature and Its Implications for Standard Setting. 13 (4), 365-383.
- IAI. (2009). *Standar Akuntansi Keuangan*. Salemba Empat.
- Ikatan Akuntan Indonesia*. (2009). Jakarta: Menteng.
- Ismail, N., R.A, R., & Omar, N. (2013). Expected Dividend and Dividend Payment: Are They Related? *British Journal of Economics, Finance, and Management Sciences* , 7 (2).
- Jeanjean, & Stolowy. (2008). Do Accounting Standard Matter? An Explanatory Analysis of Earnings Management Before and After IFRS Adoption. *Journal of Accounting and Public Policy* , 27(6), 480-494.

- Jensen, M. C., & Meckling, W. H. (1976). Theory of the Firm: Managerial Behavior, .
- Jensen, M., & Meckling, W. (1976). Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics* .
- Joia, R. M., & Nakao, S. H. (2014). IFRS Adoption And Earnings Management. *Journal of Education and Research in Accounting* , 8, 22-38.
- Jones, J. J. (1991). Earnings Management during Import Relief Investigations. *Journal of Accounting Research* , 29(2), 193-228.
- Kothari, S. P., Leone, A. J., & Wasley, C. E. (2005). Performance Matched Discretionary Accrual Measures. *Journal of Accounting and Economics* , 39(1), 163-197.
- Land, J., & Lang, M. H. (2002). Empirical Evidence on the Evolution of International Earnings. *The Accounting Review* , 77, 115-133.
- Leuz, C., Nanda, D., & Wysocki, P. D. (2003). Earning Management and Investor Protection: An International Comparison. *Journal of Financial Economics* , 69(3), 505-527.
- Lin, H., & Paananen, M. (2006). The Effect of Financial Systems on Earning Management among Firms Reporting under IFRS. *Business School Working Papers UHBS* .
- Myers, J. N., Myers, L. A., & Skinner, D. J. (2007). Earnings Momentum and Earnings Management. *Journal of Accounting, Auditing, and Finance, Forthcoming* .
- Narendra, A. (2013). Pengaruh Pengadopsian International Financial Reporting Standart (IFRS) Terhadap Manajemen Laba. *Diponegoro Journal of Accounting* .
- Nobes, C., & Parker, R. (2010). *Comparative International Accounting* (11th Edition ed.). FT Prentice Hall.
- Pae, J. (2005). Expected Accrual Models: The Impact of Operating Cash Flows and Reversals of Accrual. *Review of Quantitative Financial and Accounting* , 30(4), 5-22.
- Perera, M. H. (1989). Accounting in Developing Countries: A Case for Localized Uniformity. *British Accounting Review* , 21, 141-158.

- Pernyataan Standar Akuntansi Keuangan No. 19 (Revisi 2009).* (2009).
- Pujiningsih, A. I. (2011). *Pengaruh Struktur Kepemilikan, Ukuran Perusahaan, Praktik Corporate Governance Dan Kompensasi Bonus Terhadap Manajemen Laba.* Skripsi S1, Universitas Diponegoro, Fakultas Ekonomi, Semarang.
- Rudra, T., & Bhattacharjee, D. (2012). Does IFRS Influence Earning Management Evidence from India. *Jurnal of Management*, 1, 1-13.
- Santy, P., Tawakkal, & Pontoh, G. T. (2012). *Pengaruh Adopsi IFRS terhadap Manajemen Laba pada Perusahaan Perbankan di Bursa Efek Indonesia.* Karya Ilmiah, Universitas Hasanudin, Fakultas Ekonomi, Makassar.
- Schipper, K. (1989). Commentary on Earning Management. 91-102.
- Scott. (1997). *Financial Accounting Theory.* New York: Prentice-Hall Inc.
- Scott, W. R. (2006). *Financial Accounting Theory* (4th Edition ed.). Scarborough, Ontario: Prentice-Hall Canada Inc.
- Siregar, S. V. (2010). Tantangan Konvergensi IFRS-Penerapan Nilai Wajar. *Economic Business and Accounting Review*, III (1), 62-68.
- Talaga, J. A., & Ndubizu, G. (1986). Accounting and Economic Development: Relationships among the Paradigms. *International Journal of Accounting*, 21, 55-68.
- Tampubolon, M. (2012). Retrieved 05 14, 2013, from
<http://maiayasari.wordpress.com/2012/04/20/alasan-perlunya-konvergensi-ke-ifrs-21/>
- Tendeloo, B. V., & Vanstraelen, A. (2005). Earning Management under German GAAP versus IFRS. *European Accounting Review*, 14.
- Titas. (2012). Does Ifrs Influence Earning Management ? Evidence From India. *Journal of Management Research*, 4(1).
- Tsalavoutas, I., Andre, P., & Evans, L. (2012). The Transition to IFRS and The Value Relevance of Financial Statements in Greece. *British Accounting Review*, 44, 262-277.
- Ujiyantho, M. A., & Pramuka, B. (2007). Mekanisme Corporate Governance, Manajemen Laba, dan Kinerja Keuangan (Studi pada Perusahaan Go Public Sektor Manufaktur. *Simposium Nasional Akuntansi.* Makassar.

- Waerden, V. D. (1953). Testing a distribution function. Proceedings Koninklijke Nederlandse Akademie van Wetenschappen. 201-207.
- Wang, Y., & Campbell, M. (2012). Earning Management Comparison: IFRS vs. China GAAP. *International Management Review*, 8, 5-11.
- Watts, R. L., & Zimmerman, J. L. (1986). *Positive Accounting Theory*. New Jersey: Prentice Hall, Inc.
- Watts, R. L., & Zimmerman, J. L. (1990). Positive Accounting Theory: A Ten Year Perspective. *Accounting Review*, 65.
- Widodo. (2011).
- Widodo, S. (2011). Analisis Perataan Laba dan Faktor-Faktor yang Mempengaruhi pada Perusahaan Manufaktur di Bursa Efek Jakarta. *Akmenika Upy*, 7, 60-73.
- Widyastuti, A. (2012). *Analisis Penerapan International Accounting Standard (IAS) 41 pada PT. Sampoerna Agro, Tbk*. Karya Ilmiah S1, Universitas Diponegoro, Fakultas Ekonomi, Semarang.
- Wolk, H. I., Francis, J. R., & Tearney, M. G. (1989). *Accounting Theory: A Conceptual and Institutional Approach* (2nd Edition ed.). PWS-Kent.
- Yayu. (2012). *Manajemen Laba Bebasis Akrual dan Riil Sebelum dan Sesudah Adopsi IFRS*. Thesis, Universitas Gadjah Mada, Ilmu Akuntansi, Yogyakarta.
- Zeghal, D., & Mhedhbi, K. (2006). An Analysis of The Factors Affecting the Adoption of International Accounting Standards by Developing Countries. *The International Journal of Accounting*, 41, 373-386.
- Zhou, J., & Elder, R. (2001). 2001. *Asia Pacific Journal of Accounting and Economics*, 11, 95-120.
- (2010). *Indonesian Capital Market Directory 2010*. Jakarta: ECFIN.
- (2011). *Indonesian Capital Market Directory 2011*. Jakarta: ECFIN.
- (2012). *Indonesian Capital Market Directory 2012*. Jakarta: ECFIN.

Referensi Website:

Detik.com diakses tanggal 27 Maret 2013