

DAFTAR PUSTAKA

- Alves, Sandra. 2013. "The Impact of Audit Committee Existence and External Audit on Earning Management: Evidence from Portugal". *Journal of Financial Reporting and Accounting*, Vol. 11 No. 2, h. 143-166.
- Alves, Sandra Maria Geraldes. 2011. "The effect of the board structure on earnings management: evidence from Portugal". *Journal of Financial Reporting and Accounting*, Vol. 9 No. 2, h. 141-160.
- Aprilia, Hasmi. Indikasi Manajemen Laba melalui Manipulasi Aktivitas Riil. Fakultas Ekonomika dan Bisnis, Universitas Diponegoro.
- Arens, A., Elder, R.J. dan Beasley, M. 2010. *Auditing and Assurance Services: An Integrated Approach*. Prentice-Hall, Upper Saddle River, NJ.
- Baker, R.A. dan Al-Thuneibat, A. 2011. "Audit tenure and equity risk premium: evidence from Jordan". *International Journal of Accounting and Information Management*, Vol. 19 No. 1, h. 5-23.
- Bapepam. 2012. Surat Keputusan BAPEPAM-LK Nomor: Kep-643/BL/2012 tentang *Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit*. Jakarta: Badan Pengawas Pasar Modal dan Lembaga Keuangan.
- Becker, C.L., DeFond, M.L., Jiambalzo, J. dan Subramanyam, K.R. 1998. "The effect of audit quality on earnings management". *Contemporary Accounting Research*, Vol. 15 No. 1, h. 1-24.
- BEJ. 2004. Keputusan Direksi PT Bursa Efek Jakarta Nomor: Kep-305/BEJ/07-2004 tentang *Persyaratan Pencatatan Perusahaan pada BEI*. Jakarta: Bursa Efek Jakarta.
- Belkaoui, Ahmed Riahi. 2007. *Teori Akuntansi Buku 2*. Jakarta: Salemba Empat.
- Bushman, R.M. dan Smith, A.J. 2003. "Transparency, financial accounting information, and corporate governance". *Economic Policy Review*, Vol. 9 No. 1, h. 65-87.
- Chan, P., Ezzamel, M. dan Gwilliam, D. 1993. "Determinants of audit fees for quoted UK companies". *Journal of Business, Finance and Accounting*, Vol. 20 No. 6, h. 765-785.

- Cohen, J., Krishnamoorthy, G. dan Wright, A.M. 2004, "The corporate governance mosaic and financial reporting quality". *Journal of Accounting Literature*, Vol. 23, h. 87-152.
- Daley, Lane dan Robert L. Vigeland. 1993. *Intermediate Accounting*. Mason: Thomson South-Western.
- Fischer, Marilyn dan Kenneth Rosenzweig. 1995. "Attitudes of students and accounting practitioners concerning the ethical acceptability of earnings management". *Journal of Business Ethics*, Vol. 14, pp. 433-444.
- Ghozali, Imam. 2011. *Aplikasi Analisis Multivariate dengan Program SPSS*. Cetakan V, Semarang : BPF Universitas Diponegoro.
- Gumanti, Tatang Ary. 2000. "Earnings Management, Positive Accounting Theory, Accruals, Earnings". *Jurnal Akuntansi dan Keuangan 2*, Vol. 2, h. 104-115.
- Hendriksen, Eldon S. dan Michal F. Van Breda. 2001. *Accounting Theory*. Boston: McGraw-Hill.
- Johl, S., Jubb, C.A. and Houghton, K.A. 2007. "Earnings management and the audit opinion: evidence from Malaysia". *Managerial Auditing Journal*, Vol. 22 No. 7, h. 688-715.
- KNKG. 2006. *Pedoman Good Corporate Governance*. Jakarta: Komite Nasional Kebijakan Governance.
- Murhadi, Werner R. 2009. *Good Corporate Governance and Earning Management Practices: An Indonesian Cases*. *MPRA Paper No. 24756*, h. 1-21.
- Nini dan Estralita Trisnawati. 2009. Pengaruh Independensi pada KAP Big Four terhadap Manajemen Laba pada Industri Bahan Dasar, Kimia, dan Industri Bahan Komsumsi. *Jurnal Bisnis dan Akuntansi*, Vol. 11 No.3, h. 175-188.
- Nuresa, Ardina. 2013. Pengaruh Efektivitas Komite Audit terhadap *Financial Distress*. Fakultas Ekonomika dan Bisnis, Universitas Diponegoro.
- Rachmawati, Yulia. 2013. Pengaruh Kualitas Auditor terhadap Manajemen Laba (Studi Empiris pada Perusahaan Non Keuangan yang Terdaftar di Bursa Efek Indonesia Tahun 2009-2011). Fakultas Ekonomika dan Bisnis, Universitas Diponegoro.
- Reeve, James M., Carl S. Warren, dan Jonathan E. Duchac. 2008. *Principles of Accounting Indonesia Adaptation*. Jakarta: Salemba Empat.

- Saleh, N.M., Iskandar, T.M. dan Rahmat, M.M. 2007. "Audit committee characteristics and earnings management: evidence from Malaysia". *Asian Review of Accounting*, Vol. 15 No. 2, h. 147-163.
- Sekaran, Uma. 2003. *Metodologi Penelitian untuk Bisnis*. Jakarta: Salemba Empat.
- Sulistiyanto, Sri. 2008. *Manajemen Laba: Teori dan Model Empiris*. Jakarta: Grasindo.
- Trihartati, Aprillya. 2008. Pengaruh Independensi dan Efektifitas Komite Audit terhadap Manajemen Laba. Fakultas Ekonomika dan Bisnis, Universitas Diponegoro.
- Vafeas, N. 2005. "Audit committees, boards, and the quality of reported earnings". *Contemporary Accounting Research*, Vol. 22 No. 4, pp. 1093-1122.
- Wang, Chuan-San, Samuel Tung, dan Lin Chen-Chang. 2010. "Earning Management using Asset Sales". *International Journal of Accounting and Information Management*, Vol. 18 No. 3, h. 237.
- Widodo, Rissa Marina. 2011. Pengaruh Tanggung Jawab Sosial Perusahaan dan Kompensasi Manajemen terhadap Manajemen Laba. Fakultas Ekonomi, Universitas Negeri Solo.
- Xie, B., Davidson, W.N. dan DaDalt, P.J. 2003. "Earnings management and corporate governance: the role of the board and the audit committee". *Journal of Corporate Finance*, Vol. 9 No. 3, h. 295-316.
- Yasa, Gerianta Wirawan dan Yulia Novialy. 2009. Indikasi Manajemen Laba oleh *Chief Executive Officer (CEO)* Baru pada Perusahaan-perusahaan yang Terdaftar di Pasar Modal Indonesia. Fakultas Ekonomi, Universitas Udayana.