

Daftar Pustaka

- Aprilia, H. 2010. *Indikasi Manajemen Laba Melalui Manipulasi Aktivitas Riil*. Semarang: Universitas Diponegoro.
- Ball, R., Kothari, S. P., dan Robin, A. 2000. "The effect of international institutional factors on properties of accounting earnings", *Journal of Accounting and Economics*, Vol. 29No. 1, 1-51.
- Beneish, M. D. 1996. *How do managers benefit from earnings overstatement?*. Chicago: IL.
- Burgstahler, D., dan Dichev, I. 1997. "Earning management to avoid earnings decreases and losses", *Journal of Accounting and Economics*, Vol. 24No. 1, 99-126.
- Dechow, P. M., Kothari, S. P., dan Watts, R. L. 1998. "The relation between earnings and cash flows", *Journal of Accounting and Economics*, Vol. 25No. 2, 133-168.
- Dechow, P. M., Sloan, R., dan Sweeney, A. 1996. "Causes and consequences of earnings manipulation: an analysis of firms subject to enforcement actions by the sec", *Cntemporary Accounting Research*, Vol.13 No. 1, 1-36.
- Ghozali, I. 2013. *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 21*. Semarang: Badan Penerbit Universitas Diponegoro.
- Gunny, K. 2005. *What are the Consequences of Real Earnings Management?*. Working paper. University of Colorado.
- Hutabarat, Rodia Sopiah. 2015. *Analisis Pengaruh Rasio Camel terhadap Harga Saham pada Perusahaan Perbankan yang Terdaftar di Bursa Efek Indonesia*. Universitas Sumatera Utara
- Healy, P., & Wahlen, J. 1999. "A review of the earnings mangement literature and its implications for standard setting", *Accounting Horizons*, Vol. 13 No. 4, 365-383.
- Kiattikulwattana, P. 2014. *Earning Management and Voluntary Disclosure of Management's Responsibility for the Financial Reports*. Emerald Insght, 233-256.
- Mulyadi. 2002. *Auditing*. Jakarta: Salemba Empat.
- Porta, R. L., Lopex-de-silanes, F., Shleifer, A., dan Vishny, R. 2000. "Investor protection and corporate governance", *Journal of Financial Economics*, Vol. 58No. 1, 3-27.
- Pratiwi, Yudhitya Dian. 2013. "Pengaruh penerapan Corporate Governance terhadap Earning Management melalui manipulasi aktivitas riil", *Jurnal Akuntansi*, Vol.2 No.3, 1-15.
- Roychowdhury, S. 2006. "Earnings management though real activities manipulation", *Journal of Accounting and Economics*, Vol. 42No. 3, 335-370.

- Sanjaya, I. P., dan Young, L. 2011. "Voluntary Disclosure and Earnings Management at Bank Companies Listed in Indonesia Stock Exchange".
- Teoh, S. H., & Wong, T. J. 1998. "Earning management and underperformance of seasoned equity offerings", *Journal of financial economics*, Vol. 50 No. 1, 63-99.
- Tirtadjaja, Jan. 2013. *Pengaruh Pengungkapan Sukarela Terhadap Manipulasi Aktivitas Riil*. Universitas Atma Jaya Yogyakarta.
- Young, L. 2010. *Pengaruh Luas Pengungkapan Sukarela pada Manajemen Laba Perusahaan Perbankan di Indonesia*.