

DAFTAR PUSTAKA

- Basu, S., 1997. The conservatism principle and the asymmetric timeliness of earnings. *Journal of Accounting and Economics*, 24: 3-37.
- Givoly, D., C. Hayn, 2000. The changing time-series properties of earnings, cash flows and accruals: has financial reporting become more conservative? *Journal of Accounting and Economics*, 29: 287-320.
- Givoly, D., C.K. Hayn, dan A. Natarajan, 2007. *The Accounting Review*, Vol. 82, No. 1: 65-106.
- Guenther, D.A., E.L. Maydew, dan S.E. Nutter, 1997. Financial reporting, tax costs, and book-tax conformity. *Journal of Accounting and Economics*, 23: 225-248.
- Lo, E.W., 2005. Pengaruh kondisi keuangan perusahaan terhadap konservatisme akuntansi dan manajemen laba. *Disertasi*. Universitas Gadjah Mada.
- Juanda, A., 2006. Pengaruh risiko litigasi dan tipe strategi terhadap hubungan antara konflik kepentingan dan konservatisme akuntansi. *Disertasi*. Universitas Gadjah Mada.
- Watts, R.L. dan Zimmerman, 1986. *Positive Accounting Theory*. Prentice Hall Inc.
- Feltham, G.A. dan Ohlson, J.A., 1995. Valuation and clean surplus accounting for operating and financial activities. *Contemporary Accounting Research*, Vol. 11, No. 2 : 689-731.
- Watts, R.L., 1977. Corporate financial statements: a product of the market and political processes. *Australian Journal of Management*, Vol. 2, No. 1: 53-75
- Waluyo. *Perpajakan Indonesia*. Jakarta: Penerbit Salemba Empat, 2008.
- Cloyd, C.B., J. Pratt, and T. Stock. "The Use of Financial Accounting Choices To Support Aggressive Tax Position: Public and Private Firms". *Journal of Accounting Research*. 1996: 23-43.
- Chen, Q., T. Hemmer, and Y. Zhang, 2006, On the relation between conservatism in accounting standards and incentives for earnings management. *Journal of Accounting Research*, Vol. 45, No. 3 : 541-138.
- Ghozali, I. *Aplikasi Analisis Multivariate dengan Program SPSS*. Semarang: Badan Penerbit Universitas Diponegoro, 2005.

Indonesia Stock Exchange. *Indonesian Capital Market Directory 2008*. Edisi 19, 2008.

Lilis Setiawati (2001). "Rekayasa Akrual untuk Meminimalkan Pajak". *Simposium Nasional Akuntansi V*. Semarang, 2001.

Lumbantoruan, Sophar. *Akuntansi Pajak*. Edisi Revisi. Jakarta: Grasindo, 1996.

Mangoting, Yenni. "Tax Planning: Sebuah Pengantar Sebagai Alternatif Meminimalkan Pajak". *Jurnal Akuntansi dan Keuangan Universitas Petra Surabaya* Vol 1. 1999: 43-53.

Suandy, E. *Perencanaan Pajak*. Edisi 3. Jakarta: Salemba Empat, 2006

UU No. 36 tahun 2008 tentang Pajak Penghasilan.