

DAFTAR PUSTAKA

- Aflatooni, A. dan Z. Nikhbakht. 2009. "Income Smoothing, Real Earnings Management and Long-run Stock Returns". *Business Intelligence Journal*, Vol. 3, No. 1, 55-69.
- Alnajjar, F.K. 2000. "Determinants of Social Responsibility Disclosures of U.S. Fortune 500 Firms: An Application of Content Analysis". *Advances in Environmental Accounting & Management*, Vol. 1, 163-200.
- Atkins, B. 2006. "Is Corporate Social Responsibility Responsible?" <http://www.forbes.com>, diakses 28 November 2006.
- Chih, H., C. Shen dan F. Kang. 2008. "Corporate Social Responsibility, Investor Protection, and Earnings Management: Some International Evidence". *Journal of Business Ethics*, Vol. 79, No.1/2, 179–198.
- Cohen, D., A. Dey dan T. Lys. 2008. "Real and Accrual-based Earnings Management in The Pre- and Post- Sarbanes-Oaxley Periods. *The Accounting Review*, Vol.83, No.3, 757-787.
- Cooper, D.R, dan Schindler P.S. 2003. *Business Research Methods*. New York: McGraw-Hill.
- Dechow, P.M. 1994. "Accounting Earnings and Cash Flows as Measures of Firm Performance The Role of Accounting Accruals". *Journal of Accounting and Economics* 18: 3-42.
- Friedman, M. 1970. "The Social Responsibility of Business is To Increase Its Profits". *New York Times*, diakses 13 September 1970.
- Ghozali, I. dan A. Chariri. 2007. *Teori Akuntansi*. Semarang: Badan Penerbit Universitas Diponegoro.
- Ghozali, I. 2001. *Aplikasi Analisis Multivariate dengan Program IBM SPSS 19*. Semarang: Badan Penerbit Universitas Diponegoro.
- Global Reporting Initiative. 2006. *Sustainability Reporting Guidelines*, Netherlands.
- Gunawan, J. 2010. "Perception of Important Information in Corporate Social Disclosure: Evidence from Indonesia". *Social Responsibility Journal*, Vol. 6, Iss: 1, 62-71.
- Gujarati, D. 1995. *Basic Econometric, Third Edition*. New York: McGraw-Hill.
- Gujarati, D. 2003. *Ekonometrika Dasar :Edisi Keenam*. Jakarta: Erlangga.

- Hadi, N. 2011. *Corporate Social Responsibility*. Yogyakarta: Graha Ilmu.
- Healy, P.M. dan Wahlen, J.M. 1999. "A Review of The Earnings Management Literature and Its Implications for Standard Setting". *Accounting Horizons* Vol.13, No.4, 365–383.
- Hendriksen, E.S. dan M.F. Van Breda. 1991. *Accounting Theory*. Boston: Irwin.
- Hill, C.W. dan Jones T. M. 1992. "Stakeholder-Agency Theory". *Journal of Management Studies* Vol. 29, 131–154.
- Horne, J.C.V. dan Wachowicz, J.M. 1998. *Fundamentals of Financial Management*. Jakarta: Salemba Empat.
- Jensen, M., dan W. Meckling. 1976. "Theory of Firm: Managerial Behavior, Agency Cost and Capital Structure". *Journal of Financial Economics*, Vol. 3, No. 4, 305–360.
- Jones, J. 1991. "Earnings Management During Import Relief Investigations". *Journal of Accounting Research*, Vol. 29, No. 2, 193–228.
- Kim, Y., M.S. Park dan B. Wier. 2012. "Is Earnings Quality Associated with Corporate Social Responsibility?" *The Accounting Review*, Vol.87, No.3, 761–796.
- McWilliams, A., D. Siegel, dan P. Wright. 2006. "Guest Editors' Introduction Corporate Social Responsibility: Strategic Implications". *Journal of Management Studies*, Vol.43, No.1, 1–18.
- Prastowo, J. dan M. Huda. 2011. *Corporate Social Responsibility: Kunci Meraih Kemuliaan Bisnis*. Yogyakarta: Samudra Biru.
- Prior, D., J. Surocca, dan J. Tribo. 2006. "Earnings Management and Corporate Social Responsibility". Working Paper 06-23.
- Prior, D., J. Surocca, dan J. Tribo. 2008. "Are Socially Responsible Managers Really Ethics? Exploring the Relationship Between Earnings Management and Corporate Social Responsibility". *Corporate Governance*, Vol.16, No.3, 160–177.
- Ratmono, D. 2010. "Manajemen Laba Riil dan Berbasis Akrua: Dapatkah Auditor yang Berkualitas Mendeteksinya?" *Simposium Nasional Akuntansi XIII*. Purwokerto.
- Reeve, J.M., Warren, C.S., dan Duchac, J.E. 2009. *Principles of Accounting-Indonesia Adaption*. Jakarta: Salemba Empat.
- Roychowdhury, S. 2006. "Earnings Management Through Real Activities Manipulation". *Journal of Accounting and Economics*, Vol. 42, No. 3, 335-370.

- Santoso, S. 2010. *Statistik Parametrik*. Jakarta: PT Elex Media Komputindo.
- Scholtens, B., dan F.C. Kang. 2012. "Corporate Social Responsibility and Earnings Management: Evidence from Asian Economies". Wiley Online Library, diakses 7 Februari 2012.
- Scott, W.R. 1997. *Financial Accounting Theory*. Toronto: Prentice Hall.
- Sekaran, U. dan Bougie, R. 2009. *Research Methods for Business*. United Kingdom: John Wiley & Sons Ltd.
- Sulistiyanto, H.S. 2008. *Manajemen Laba: Teori dan Model Empiris*. Jakarta: Grasindo
- Schipper, K. 1989. Commentary on earnings management. *Accounting Horizons* (Desember): 91-102
- Yip, E., C.V. Staden, dan S. Cahan. 2011. "Corporate Social Responsibility Reporting and Earnings Management: The Role of Political Costs". *Australian Accounting Business and Finance Journal*, Vol.5, No.3, 17-34.