

DAFTAR PUSTAKA

- Aminul Islam, Md. 2011. *“Is Modified Jones Model Effective in Detecting Earnings Management? Evidence from a Developing Economy”*. International Journal of Economics and Finance Vol.3, No.2, May.
- Ayaers, Benjamin C. 2006. *“Discretionary Accruals and Earnings Management: an analysis of Pseudo Earnings Targets”*. The Accounting Review Vol.81, No.3, pp.617-652.
- Belkoui dan R. Ahmed. 2001. *Teori Akuntansi*. Salemba Empat: Jakarta.
- Brigham, Eugene F. dan Houston, Joef F. 2001. *Management Keuangan*. Edisi delapan. Jakarta.
- Brown, Stephen J. and Warner, Jerold B. 1985. *“Using Daily Stock Returns: The Case of Event Studies”*. Journal of Financial Economics 14. North Holland.
- Chen, Ming-Chia. Tsai, Yuan-Cheng. 2010. *“Earnings Management Types and Motivation”* : a study in Taiwan. Social Behavior and Personality 38, 7; ProQuest Sociology pg. 955.
- Dai, Yunhao, dkk. *“Information asymetry, mutual funds and earnings management”*: Evidence from China. China Journal of Accounting Research 6, 187-209.
- Dechow, P.M., Skinner, D.J. and Sweeney, A.P. 1995. *“Detecting earnings management”*. The Accounting Review, Vol. 70 No. 2, pp. 193-225.
- Dechow, P.M. and Skinner, D.J. 2000. *“Earnings Management: Reconciling the Views of Accounting Academics, Practitioners, and Regulators”*. American Accounting Association Vol.14 No.2, June, pp. 235-250.
- Dewi, Rahayu Kartika. 2013. *Pengaruh Manajemen Laba sebelum Initial Public Offerings terhadap Kinerja Keuangan serta Dampaknya terhadap Return Saham pada Perusahaan di Bursa Efek Indonesia*. Universitas Udayana Denpasar.
- Ding, Y., Zhang, H. and Zhang, J. 2007. *“Private vs state ownership and earnings management”*: evidence from Chinese listed companies. Corporate Governance: An International Review, Vol. 15 No. 2, pp. 223-38.
- Doy, Maria Fatima. 2004. *Hubungan Manajemen Laba (Earning Management) dengan Kinerja Operasi dan Return Saham di Sekitar IPO (Initial Public Offering)*. Universitas Katolik Soegijapranata Semarang.
- Eisenhardt, Kathleen M. 1989. *“Agency Theory: an assessment and review”*. The Academy of Management Review, Vol.14, No. 1, pp. 57-74.

- Eisenhardt, Kathleen M. 1989. "Building Theories from Case Study Research". The Academy of Management Review, Vol.14, No. 4, pp. 532-550.
- Etika dan Perilaku Koruptif dalam Praktik Manajemen Laba. Makalah SNA XII, Palembang, 4-6 Nov 2009.
- Ghozali, Imam. 2005. Aplikasi Analisis Multivariate dengan Program SPSS. Semarang: BP Universitas Diponegoro.
- Gumanti, Tatang Ary. 2000. "Earning Management: Suatu Telaah Pustaka". Jurnal Akuntansi dan Keuangan, Volume 2, No. 2, November, Hal. 104-115.
- Gumanti, Tatang Ary. 2001. "Earnings Management dalam Penawaran Saham Perdana di Bursa Efek Jakarta". Jurnal Riset Akuntansi Indonesia, Vol. 4, No. 2, Hal: 165-183.
- Gumanti, Tatang Ary. 2002. "Underpricing dan Biaya-biaya di Sekitar Initial Public Offering". Wahana Vol.5, No.2, Hal. 135-147.
- Halim. 2005. Pengaruh Manajemen Laba pada Tingkat Pengungkapan Laporan Keuangan pada Perusahaan Manufaktur LQ-45. SNA VIII. Solo, 15- 16 Sept.
- Healy, Paul M. and Wahlen, James M. 1999. "A Review of Earnings Management Literature and Implication for Standard Setting".
- Hill. 2002. "Stakeholder-Agency Theory". Journal of Management Studies (29) 2, pp.131-154.
- Ikhsan, Adhisyahfitri Evalina. 2011. "Initial Public Offerings dan Kinerja Perusahaan". Jurnal Keuangan dan Bisnis, Vol.3 No.3, November.
- Irawan, Moh. Adi dan Tatang Ary Gumanti. 2008. "Indikasi Earning Management pada Initial Public Offering". Universitas Jember.
- Jensen. Meckling. 1976. Theory of the Firm: "Manajerial Behavior, Agency cost and Ownership Structure". Journal of Financial Economics.
- Jogiyanto. 1998. Teori Portofolio dan Analisis Sekuritas. BPFY Yogyakarta.
- Jones, Jennifer J. 1991. "Earnings Management During Import Relief Investigations". Journal of Accounting Research, Vol.29, No.2, 193-228.
- Joni dan Jogiyanto H. M. 2009. Hubungan Manajemen Laba Sebelum IPO dan Return Saham dengan Kecerdasan Investor sebagai Variabel Pemoderasi. Jurnal Riset Akuntansi Indonesia

- Kamel, Hany. 2012. “*Earnings Management and Initial Public Offering: a new perspective from Egypt*”. *Journal of Accounting in Emerging Economics*, Vol. 2 No. 2.
- Koyuimirsas. 2011. *Dampak Manajemen Laba Akruwal dan Manajemen Laba Riil terhadap Kinerja Pasar*. Universitas Diponegoro Semarang.
- Kurniawan, Dedy Antonius. 2011. *Analisis Earning Management dan Kinerja Jangka Pendek pada Badan Usaha Milik Negara yang Melakukan Initial Public Offering*. Universitas Diponegoro Semarang.
- Myers, James. 2006. “*Earnings Momentum and Earnings Management*”. Texas A&M University.
- Neil, J.D., Pourciau, S.G. and Schaefer, T.F. 1995. “*Accounting method choice and IPO valuation*”. *Accounting Horizons*, Vol. 9 No. 3, pp. 68-80.
- Nugroho, Bramantyo. 2012. *Pengaruh Kinerja Keuangan Terhadap Return Saham*. Universitas Diponegoro Semarang.
- Nur’aini, Mufida. 2012. *Studi Perbandingan Model Revenue dan Model accrual dalam Mendeteksi Manajemen Laba*. Universitas Diponegoro Semarang.
- Press Release Badan Pengawas Pasar Modal. 10 Agustus 2003.
- Press Release Badan Pengawas Pasar Modal. 8 November 2004.
- Rahayu, Arie. 2012. Kolom Arie. <http://arierahayu.files.wordpress.com>
- Rahman, Annisaa dan Hutagaol, Yanthi. 2008. “*Manajemen Laba melalui Akruwal dan Aktivitas Real pada Penawaran Perdana dan Hubungannya dengan Kinerja Jangka Panjang*”. *Jurnal Akuntansi dan Keuangan Indonesia*, Vol.5, No.1.
- Rangan, S. 1998. “*Earnings management and the performance of seasoned equity offerings*”. *Journal of Financial Economics*, Vol. 50 No. 1, pp. 101-22.
- Riduwan, Akhmad. *Etika dan Perilaku Koruptif dalam Praktik Manajemen Laba: Studi HERMENEUTIKA – KRITIS*. Surabaya: STIESIA.
- Ritter, J.R. 1991. “*The long-run performance of initial public offerings*”. *Journal of Finance*, Vol. 46 No. 1, pp. 3-27.
- Roychowdury, Sugata. 2006. “*Earning Management Through Real Activities Manipulation*”. *Journal of Accounting and Economics* 42 (335-370).
- Sa’adati, Diah Fika. 2011. *Hubungan Manajemen Laba sebelum IPO dan Return Saham dengan Kepemilikan Institusional sebagai Variabel Pemoderasi*. Universitas Diponegoro Semarang.

- Saiful. 2004. *Hubungan Manajemen Laba (Earning Management) Dengan Kinerja Operasi dan Return Saham di Sekitar IPO*. Jurnal Riset Akuntansi Indonesia. September, Vol. 7 No.3, Hal.316-332.
- Scott, W.R. 2000. *“Financial Accounting Theory”*. Prentice Hall Inc, New Jersey.
- Solechan, Achmad. 2009. *Pengaruh Manajemen Laba dan Earning terhadap Return Saham*. Program Pascasarjana Universitas Diponegoro Semarang.
- Stubben, Stephen R. 2010. *“Discretionary Revenues as a Measure of Earnings Management”*. The Accounting Reviews Vol.85, No.2, pp.695-717.
- McGregor, Scott. *“Earning Management and Manipulation*. <http://webpage.pace.edu>
- Sekaran, Uma. 2000. *Metodologi Penelitian untuk Bisnis*. Salemba Empat: Jakarta.
- Siregar, SVNP. Utama, S. 2005. *Pengaruh Struktur Kepemilikan, Ukuran Perusahaan dan Praktek Corporate Governance terhadap Pengelolaan Laba*. SNA, Solo 15-16 Sept.
- Siregar, Sylvia dan Utama, Sidharta. 2008. *“Type of earnings management and the effect of ownership structure, firm size, and corporate- governance practices: Evidence from Indonesia”*. Department of Accounting, Faculty of Economics, University of Indonesia.
- Subekti, Achmad. Atmini, S. 2007. *Investigasi Motivasi dan Strategi Manajemen Laba pada Perusahaan Publik di Indonesia*. SNA X, Makassar 26-28 Juli.
- Surya, Angga dan Januarti, Indira. 2012. *Hubungan Manajemen Laba Sebelum IPO Terhadap Return Saham dengan Ukuran Perusahaan sebagai Variabel Moderasi*. Diponegoro Journal of Accounting, Vol. 1 No.2.
- Teoh, Siew Hong, Welch, Ivo and Wong, TJ. 1998. *“Earnings Management and The Underperformance of Seasoned Equity Offerings”*. Journal of Financial Economics, 63-99.
- Yustisia, Anelies dan Wuryan Andayani. 2006. *Pengaruh Manajemen laba (Earning Management) terhadap Kinerja Operasi dan Return Saham di Sekitar IPO*. TEMA, Vol.7, No. 1. Universitas Brawijaya Malang.