

## DAFTAR PUSTAKA

- Dechow, Sloan, Sweeney. 1995. *Detecting Earnings Management*. *American Accounting Association*. The Accounting Review, Vol. 70, No. 2 (Apr., 1995), pp. 193-225.
- Dwi Ratmono. 2010. *Manajemen Laba Riil dan Berbasis Akrua: Dapatkah Auditor yang Berkualitas mendeteksinya?*. Universitas Diponegoro Semarang.
- Fauzi, Anuar Sanusi. 2015. *The Analysis Of Effects Of Voluntary Disclosure To The Relationship Between Corporate Governance And Earnings Management*. International Conferences on Information Technology and Business (ICITB), 20th -21th August 2015.
- Fitriyani. 2014. *Pengaruh Manajemen Laba Terhadap Biaya Modal Ekuitas*. Bandung. Universitas Widyatama. [https://www.google.co.id/?gws\\_rd=cr,ssl&ei=BGmNWNPcGcvWvgShhpvIBg#q=skripsi+tentang+manajemen+laba](https://www.google.co.id/?gws_rd=cr,ssl&ei=BGmNWNPcGcvWvgShhpvIBg#q=skripsi+tentang+manajemen+laba).
- Gerald J. Lobo, and Jian Zhou. 2001. “*Disclosure quality and earnings management.*” *Asia-Pacific Journal of Accounting and Economics* Vol. 8 (1): 1-20.
- Ghozali, I. 2011. *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 19*. Semarang : Badan Penerbit Universitas Diponegoro.
- Halim, Meiden, Tobing. 2005. *Pengaruh Manajemen Laba pada Tingkat Pengungkapan Laporan Keuangan pada Perusahaan Manufaktur yang termasuk dalam Indeks LQ-45*. *SNA VIII Solo, 15 – 16 September 2005*.

- Keputusan Ketua Bapepam dan LK Nomor: Kep-431/BL/2012 , dan Keputusan Ketua Bapepam dan LK Nomor : Kep-134/BL/2006.Tentang Penyampaian Laporan Tahunan Emiten atau Perusahaan Publik.
- Kiattikulwattana. 2014. Earnings management and voluntary disclosure of management's responsibility for the financial reports. *Asian Review of Accounting*, Vol. 22 Iss 3 pp. 233 – 256 Permanent link to this document: <http://dx.doi.org/10.1108/ARA-11-2013-0075>.
- Kurniawati, Siska Indah. 2015. Pengaruh Luas Pengungkapan Sukarela dalam Laporan Tahunan Terhadap *Return* dan Harga Saham. [lib.ibs.ac.id/materi/SNA%20XVIII/makalah/044.pd](http://lib.ibs.ac.id/materi/SNA%20XVIII/makalah/044.pd). Universitas Airlangga.
- Lang & Lundholm.2000.*Voluntary Disclosure and Equity Offerings : Reducing Information Asymetri or Hying the Stock?\*.Contemporary Accounting Research*; Winter 2000; 17, Vol. 4, pag. 623.
- Leuz, C., Nanda , D., & Wysocki, P. D. (2003). Earnings Management and Investor Protection : An International Comparison. *Journal of Financial Economics* , 69 : 505-527.
- Nermeen F. Shehata. 2013. Theories and Determinants of Voluntary Disclosure. [www.sciedu.ca/afr](http://www.sciedu.ca/afr) Accounting and Finance Research Vol. 3, No. 1; 2014.
- Nugroho, Bagas Jati.2013.Pengaruh Luas Pengungkapan Sukarela terhadap Hubungan antara Laba dengan Return Saham dalam Laporan Tahunan. Sripsi.Universitas Diponegoro Semarang.
- Restu Wulan. 2013. Pengaruh Asimetri Informasi dan Ukuran Perusahaan terhadap Manajemen Laba .Skripsi.UniversitasWidyatama.Bandung.
- Roychowdhury. 2006. Earnings management through real activities manipulation. *Journal of Accounting and Economics* 42 (2006) 335–370.
- Young, Lorita. 2010. Pengaruh Luas Pengungkapan Sukarela pada Manajemen Laba Perusahaan Perbankan di Indonesia.Universitas Atma JayaYogyakarta.
- Youssef and Mounira. 2002. *Disclosure frequency and earnings management: An analysis in the Tunisian context*. *Journal of Accounting and Taxation* Vol. 3(3), pp. 47-59, July 2011 Available online at