

DAFTAR PUSTAKA

- Ansori, Muslich dan Sri Iswati. 2009. *Buku Ajar Metodologi Penelitian Kuantitatif*. Surabaya: Airlangga University Press.
- Baron, R.M. dan Kenny, D.A. 1986. The Moderator-Mediator Variable Distinction in Social Psychological Research: Conceptual, Strategic, and Statistical Considerations. *Journal of Personality and Social Psychology*, 51 (6): 1173-1182.
- Chambers, Nurgül dkk. 2013. An Analysis of the Effects of Capital Structure and the Beta Coefficient on Stock Returns: A Case Study of the Istanbul Stock Exchange (ISE) – Manufacturing Industry. *International Journal of Business and Social Science*, 4 (7).
- Darmadji, Tjiptono & Hendy M. Fakhruddin. 2011. *Pasar Modal di Indonesia*. Edisi Ketiga. Jakarta: Salemba Empat.
- Dechow, P.M. dkk. 1995. Detecting Earnings Management. *The Accounting Review*, 70 (2): 193-225.
- Eisenhardt, K.M. 1989. Agency Theory: An Assesment and Review. *Academy of Management Review*. 14 (1): 57-74.
- Fama, Eugene F. 1970. Efficient Capital Markets: A Review of Theory and Empirical Work. *Journal of Finance*, 25 (2): 383-417.
- Financial Accounting Standards Board. 1983. *Statements of Financial Accounting Concepts 1 - 4*. Stamford, CT: FASB.
- Ghozali, Imam. 2011. *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 19*. Semarang: Badan Penerbit Universitas Diponegoro.
- Gitman, Lawrence J. & Michael D. Joehnk. 2002. *Fundamental of Investing*. London: Pearson Education Inc., 8th edition.
- Hartono, Jogiyanto. 2010. *Teori Portofolio dan Analisis Investasi*. Edisi Ketujuh. Yogyakarta: BPFE.
- Healy P. & Wahlen J. 1999. A Review of the Earnings Management Literature and Its Implications for Standard Setting. *Accounting Horizons*, 13 (4): 365-383.
- Healy, P. 1985. The Effect of Bonus Schemes on Accounting Decisions. *Journal of Accounting and Economics*, 7: 85-107.

- Hirschev, Mark & John Nofsinger. 2010. *Investments Analysis and Behavior*. New York: Mc Graw-Hill, 2nd edition.
- Ikatan Akuntansi Indonesia. 2009. *Standar Akuntansi Keuangan: PSAK No.1 – Penyajian Laporan Keuangan*. Jakarta : Salemba Empat.
- Jensen, M. & William H. Meckling. 1976. Theory of the Firm: Managerial Behavior Agency Cost, and Ownership Structure. *Journal of Finance Economics*, 3 (4): 305-360.
- Jones, Charles P. 2010. *Investments Principles and Concepts*. New York: John Wiley and Sons, 11th edition.
- Khaddaf, Muamar dkk. 2014. The Effect of Earnings Aggressiveness, Earnings Smoothing on Return of Stock. *Journal of Economics and Behavioral Studies*, 6 (6): 509-523.
- Kieso, Donald E dkk. 2011. *Intermediate Accounting: IFRS Edition Volume 1*. USA: John Wiley & Sons.
- Kirschenheiter, M & N. D Melumad. 2002. Can Big Bath and Earnings Smoothing Co-Exist as Equilibrium Financial Reporting Strategies. *Journal of Accounting Research*, 40 (3): 761-796.
- Martinez, Antonio L. & Miguel A.R. Castro. 2011. The Smoothing Hypothesis, Stock Returns and Risk in Brazil. *Brazilian Administration Review*, 8 (1): 1-20.
- Muid, Dul, & Nanang Catur. 2005. Pengaruh Manajemen Laba terhadap Reaksi Pasar dan Risiko Investasi pada Perusahaan Publik di Bursa Efek Jakarta. *Jurnal Akuntansi & Auditing*, Vol. 01, No. 02, pp. 139-161.
- Noviant, Brahm Ardhi & Marsono. 2013. Analisis Reaksi Pasar dan Risiko Investasi Antara Perusahaan Perata Laba dan Bukan Perata Laba (Studi pada Perusahaan Manufaktur yang Terdaftar di BEI). *Jurnal Akuntansi & Auditing*, 9 (2): 226-243.
- Nuryaman. 2013. The Influence of Earnings Management on Stock Return and the Role of Audit Quality as a Moderating Variable. *International Journal of Trade, Economics and Finance*, 4 (2).
- R.A., Dwi Putra, & Rahmanti, Wiwin. 2013. Return dan Risiko Saham pada Perusahaan Perata Laba dan Bukan Perata Laba. *Jurnal Dinamika Akuntansi*, 5 (1): 55-66.

- Reilly, Frank K. & Keith C. Brown. 2012. *Analysis of Investments & Management of Portofolios*. South-Western: Cengage Learning, 10th edition.
- Riduwan & Engkos Achmad Kuncoro. 2011. *Cara Menggunakan dan Memaknai Analisis Jalur (Path Analysis)*. Bandung: Alfabeta.
- Ross, A Stephen dkk. 2010. *Corporate Finance*. New York: Mc Graw-Hill, 9th edition.
- Sarjono, Haryadi & Winda Julianita. 2011. *SPSS VS LISREL Sebuah Pengantar Aplikasi untuk Riset*. Jakarta: Salemba Empat.
- Scott, William R. 2003. *Financial Accounting Theory*. Toronto: Prenticehall Inc., 3th edition.
- Scott, William R. 2012. *Financial Accounting Theory*. Toronto: Prenticehall Inc., 6th edition.
- Septiani, Ni Nyoman D. & Ni Luh Supadmi. 2014. Analisis Pengaruh Beta Terhadap Return Saham Periode Sebelum dan Saat Krisis Global (Studi Pada Perusahaan Perbankan di BEI). *E-Jurnal Akuntansi Universitas Udayana*, 7 (1): 19-32.
- Slamet, Abdul & Profita Wijayanti. 2012. Respon Perubahan Tarif Pajak Penghasilan, Insentif dan Non-Insentif Pajak Terhadap Manajemen Laba. *CBAM-FE Unissula*, 1 (1).
- Subramanyam, K.R. & John J. Wild. 2014. *Financial Statement Analysis*. USA: Mc. Graw Hill, 11th edition.
- Sugiarto, Agung. 2011. Analisa Pengaruh Beta, Size Perusahaan, Der dan Pbv Ratio Terhadap Return Saham. *Jurnal Dinamika Akuntansi*, 3 (1): 8-14.
- Sugiyono. 2010. *Metode Penelitian Kuantitatif Kualitatif & RND*. Bandung: Alfabeta.
- Watts, Ross L. & Jerold L. Zimmerman. 1990. Positive Accounting Theory: A Ten Year Perspective. *The Accounting Review*. 65 (1): 131-156.
- Wiyono, Gendro. 2011. *Merancang Penelitian Bisnis dengan Alat Analisis SPSS 17.0 & Smart PLS 2.0*. Yogyakarta: UPP STIM YKPN.
- Yanqiong, Meng. 2010. *Earnings Management Incentives and Techniques in China's Listed Companies: A Case Study*. Proceedings of the 7th International Conference on Innovation & Management. Wuhan, China.