

DAFTAR PUSTAKA

- Anshori, M., dan S. Iswati. 2009. *Buku ajar Metodologi Penelitian Kuantitatif*. Surabaya: Pusat Penerbitan dan Percetakan Unair.
- Ayres, F. L. 1994. *Perceptions of Earnings Quality: What Managers Need to Know. Management Accounting* 75 (9):27.
- BAPEPAM. Siaran Pers Badan Pengawas Pasar Modal tanggal 27 Desember 2002.
- Barua, A., L. F. Davidson, D. V.Rama, dan S. Thiruvadi. 2010. *CFO gender and Accruals Quality. Accounting Horizons* Vol 24 No 1 (2010):25-39.
- Cahyati, A. D. 2011. Peluang Manajemen Laba Pasca Konvergensi IFRS: Sebuah Tinjauan Teoritis Dan Empiris. *Jurnal Reviu Akuntansi dan Keuangan* Vol 2, No 1 (Januari).
- Chua, Y. L. E., C. S. Cheong, dan G. Gould. 2012. The Impact of Mandatory IFRS Adoption on Accounting Quality: Evidence from Australia. *Journal of International Accounting Research* Vol. 11, No. 1 (2012):pp. 119–146.
- Cohen, D. A., A. Dey, dan T. Z. Lys. 2008. Real and Accrual-Based Earnings Management in The Pre- and Post-Sarbanes-Oxley Period. *The Accounting Review* 83, 3 (2008):757.
- Cohen, D. A., dan P. Zarowin. 2010. Accrual-Based and Real Earnings Management Activities around Seasoned Equity Offerings. *Journal of Accounting and Economics* 50 (1):2-19.
- Ewert, R., dan A. Wagenhofe. 2005. Economic Effects of Tightening Accounting Standards to Restrict Earnings Management. *The Accounting Review* Vol 80, No 4:1101-1124.
- Francis, J., R. LaFond, P. Olsson, dan K. Schipper. 2005. The Market Pricing of Accruals Quality. *Journal of Accounting and Economics* 39:295 – 327.
- Gavious, I., E. Segev, dan R. Yosef. 2012. Female Directors and Earnings Management in High-Technology Firms. *Pacific Accounting Review* Vol 24, No 1:4-32.
- Ghozali, Imam. 2006. *Aplikasi Analisis Multivariat dengan Program SPSS*. Semarang : Universitas Diponegoro.

- Gujarati, D. N. 2004. *Basic Econometrics, Fourth Edition*: The McGraw-Hill Companies.
- Halim, J., C. Meiden, dan R. L. Tobing. 2005. Pengaruh Manajemen Laba pada tingkat Pengungkapan Laporan Keuangan Pada Perusahaan Manufaktur yang Termasuk Dalam Indeks LQ-45. *Simposium Nasional Akuntansi VIII Solo, Jawa Tengah*.
- Handayani, R. S., dan A. D. Rachadi. 2009. Pengaruh Ukuran Perusahaan Terhadap Manajemen Laba. *Jurnal Bisnis dan Akuntansi* Vol 11, No.1 (April):33-56.
- Hashemi, S. A., dan H. Rabiee. 2011. The Role of Corporate Governance in Real Earnings Management : Evidence from Iran. *Interdisciplinary Journal of Contemporary Research in Business* Vol 3 No 6.
- Ho, S. S. M., A. Y. Li, K. Tam, dan F. Zhang. 2014. CEO Gender, Ethical Leadership, and Accounting Conservatism. *Journal Business and Ethic* Vol 127:351-370.
- IAI. 2008. *Grand Launching Program Konvergensi IFRS IAI*. Jakarta: Ikatan Akuntan Indonesia.
- Ibrahim, S., L. Xu, dan G. Rogers. 2011. Real and Accrual-based Earnings Management and its Legal Consequences : Evidence from Seasoned Equity Offerings. *Accounting Research Journal* Vol. 24 No. 1.
- Jensen, M., dan W. Meckling. 1976. Theory of The Firm : Managerial Behavior, Agency Cost and Ownership Structure. *Journal of Financial Economics* Vol 3, No 4 (October):305-360.
- Jouber, H., dan H. Fakhfakh. 2012. Earnings Management and Board Oversight : an International Comparison. *Managerial Auditing Journal* Vol 27, No 1 (2012):66-86.
- Kanagaretnam, K., dan C. Y. Lim. 2010. Auditor Reputation and Earnings Management:International Evidence from the Banking Industry. *Journal of Accounting and Economics*.
- Limanto, D., dan Z. Fanani. 2014. Do IFRS Adoption, Firm Size, and Firm Leverage Influence Earnings Management? Evidence from Manufacturing

- Listed in Indonesia Stock Exchange. *Simposium Nasional Akuntansi XVII Mataram, Lombok*.
- Lyu, C., D. C. Y. Yuen, X. Zhang, dan N. Zhang. 2014. The Impact of IFRS Adoption on Real Activities Manipulation: Evidence from China. *Journal of Applied Management Accounting Research (JAMAR)* Vol 12, No 2.
- Pagalung, R. J. d. G. 2011. Corporate Governance, Ukuran Perusahaan, dan Leverage Terhadap Manajemen Laba Perusahaan Manufaktur Indonesia. *Jurnal Akuntansi & Auditing* Volume 8 No 1 (November 2011):1-94.
- Peni, E., dan S. Vahamaa. 2010. Female Executives and Earnings Management. *Managerial Finance* Vol 36 No 7 (2010).
- Rezaei, F., dan M. Roshani. 2012. *Interdisciplinary Journal of Contemporary Research in Business* Vol 3, No 9.
- Roychowdhury, S. 2006. Earnings Management Through Real Activities Manipulation. *Journal of Accounting and Economics* 42 335 – 370.
- Saleh, N. M., T. M. Iskandar, dan M. M. Rahmat. 2007. Audit Committee Characteristics and Earnings Management : Evidence From Malaysia. *Asian Review of Accounting* Vol.15 No. 2 (2007):147-163.
- Santoso, S. 2014. *Statistik Multivariat Edisi Revisi*. Jakarta: PT Elex Media Komputindo.
- Sari, R. C., S. Warsono, dan S. Suryaningsum. 2010. Does investor protection affect the choice of earnings management methods through real activity manipulation and accrual manipulation? Asian comparison. *Journal of Modern Accounting and Auditing* Vol.6, No.6 (Serial No.61) (June 2010).
- Scott, W. R. 2000. *Financial Accounting Theory 2nd Edition*: Prentice Hall.
- Shefrin, H.M; dan Thaler,R.H,. 1988. The Behavioural Life Cycle Hypotesis, *Economic Inquiry*,26, pp. 609-643.
- Sellami, M., dan H. Fakhfah. 2013. Effect of The Mandatory Adoption of IFRS on Real and Accruals-based Earning Management : Empirical Evidence from France. *International Journal of Accounting and Economic Studies* 2 (1) (2013):22-33.

- Siregar, S. V., dan S. Utama. 2005. Pengaruh Struktur Kepemilikan, Ukuran Perusahaan, dan Praktek Corporate Governance Terhadap Pengelolaan Laba (Earnings Management). *Simposium Nasional Akuntansi VIII Solo, Jawa Tengah*.
- Sudarmadji, A. M., dan L. Sularto. 2007. Pengaruh Ukuran Perusahaan, Profitabilitas, Leverage dan Tipe kepemilikan perusahaan terhadap Luas Voluntary Disclosure Laporan Keuangan Tahunan, 21-22 Agustus 2007, at Auditorium Kampus Gunadarma
- Sulistiyanto, H. S. 2008. Manajemen Laba : Teori dan Model Empiris: Grasindo.
- Thaler, R.H. 1985. Mental Accounting and Consumer Choice, *Marketing Science*, 4, pp.199-214
- Tversky, A. dan Kahneman, D. 1981. The Framing Decisions and The Psychology of Choice, *Science*, 211, pp. 453-458.
- Voogt, T. 2010. An Exploratory Study of The Focus Areas of South African Top 40 company CFO's. *Meditari Accountancy Research* Vol 18, No 1:76-92.
- Wardhani, R., and H. Joseph. 2010. Karakteristik Pribadi Komite Audit dan Praktik Manajemen Laba. *Simposium Nasional Akuntansi XIII Purwokerto*.
- Watts, R., dan J. Zimmerman. 1978. Towards a Positive Theory of The Determination of Accounting Standards. *The Accounting Review* Vol LIII, No 1 (January).
- Zang, A. Y. 2012. Evidence on the Trade-Off between Real Activities Manipulation and Accrual-Based Earnings Management. *The Accounting Review* Vol 87, No 2:675-703.
- Zhou, W., dan Y. Wang. 2014. An Empirical Study for Corporate Risk Index : CEO Characteristics Affecting Corporate Risk Taking. *Journal of Applied Sciences* Vol 14, No 24:3520-3525.