

DAFTAR PUSTAKA

- Abdellatif, Ahmed Elbadry Mohammed. 2009. Corporate Governance Mechanism and Assymmetric Information: An Application on The UK Capital Market. *University of Surrey*.
- Abed, Suzan et al. 2012. Corporate Governance and Earning Management : Jordanian Evidence. *International Business Research*. Vol. 5 No.1
- Adams, Renee & Daniel Ferreira. 2009. Women in the Boardroom and Their Impact on Governance and Performance. *Journal of Financial Economics*. p. 291-309
- Adiratmantyo, Pancagalib. 2012. *Pengaruh Good Corporate Governance (GCG) Terhadap Manajemen Laba*. Skripsi tidak diterbitkan. Surabaya Fakultas Ekonomi dan Bisnis Universitas Airlangga.
- Ali, Ashiq et al. 2007. Corporate Disclosure by Family Firms. *Journal of Accounting and Economics*. Vol. 44
- Alzhoubi, Ebraheem Saleem Salem & Mohamad Hisyam Selamat. 2012. The Effectiveness of Corporate Governance Mechanism on Constraining Earning Management: Literature Review and Proposed Framework. *International Journal of Global Business*. Vol. 5 No.1 p. 17-35
- Andayani, Tutut Dwi. 2010. *Pengaruh Karakteristik Dewan Komisaris Independen Terhadap Manajemen Laba*. Tesis Tidak Diterbitkan. Semarang Pascasarjana Universitas Diponegoro.
- Andres, Christian. 2008. Large Shareholders and Firm Performance- An Empirical Examination of Founding- Family Ownership. *Journal of Corporate Finance*. Vol. 14.
- Anggraini, Fransisca Reni Retno et al. 2014. Pengujian Peran Perlindungan Investor dan Kultur Terhadap Perilaku Manajemen Laba Pada Perusahaan Keluarga: Studi Internasional. *AKPM*
- Aygun, Mehmet et al. 2014. The Effects of Corporate Ownership Structure and Board Size on Earnings Management: Evidence from Turkey. *International Journal of Business and Management*. Vol.9 No.12
- Badan Pengawas Pasar Modal dan Lembaga Keuangan. 2012. *Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit*. Jakarta : Kementrian Keuangan Republik Indonesia
- Bathke, A.W et al. 1989. Firm Size and the :Predictive Ability of Quarterly Earnings Data. *The Accounting Review*. Vol.64, p. 49-68
- Becker, Connie L. et al. 1998. The Effect of Audit Quality on Earning Management.

- Bedard J. Chtourou & Courteau, L. 2004. The Effect of Audit Committee Expertise, Independence and Activity on Aggressive Earning Management. *Auditing: A Journal of Practice and Theory*.
- Bekiris, Fivos V. & Duokakis, Leonidas C. 2011. Corporate Governance and Accruals Earnings Management. *Managerial and Decision Economics*. Vol.32 p.439-456
- Boyd, B. K. 1990. Corporate Linkages and Organizational Environment: A Test of The Resource Dependence Model. *Strategic Management Journal*.
- Bubolz, Margaret M. 2001. Family as Source, User, and Builder of Social Capital. *The Journal of Socio-Economics*. Vol.30. Issue 2.
- Cadbury Committee. 1992. *Report of the Committee on the Financial Aspects of Corporate Governance*. London: Gee.
- Carey, Peter. et al. 2006. Internal Audit Outsourcing in Australia. *Accounting and Finance*. No.46 p. 11-30
- Chen, Gongmeng et al. 2006. Ownership Structure, Corporate Governance, and Fraud: Evidence in China. *Journal of Corporate Finance*. Vol.12 p.424-448
- Claessens, Stijn et al. 2002. Disentangling the Incentive and Entrenchment Effects of Large Shareholdings. *The Journal of Finance*. Vol. 57, No.6 (December, 2002) p. 2741-2771
- Dalton, D. Et al. 1999. Number of directors and financial performance : A meta analysis. *Academy of Management Journal*. Vol.42.
- DeAngelo, Linda Elizabeth. 1981. Auditor Size and Audit Quality. *Journal of Accounting and Economics*. Vol.3 p.183-199
- Dechow, Patricia M. et al. 1995. Detecting Earnings Management. *The Accounting Review*. Vol. 70. pp. 193-225
- Desai, Naman K. et al. 2008. Co-sourcing and External Auditors Reliance on the Internal Audit Function. *The Institute of Internal Auditors Research Foundation*.
- Dichev, Illia D. & Douglas J. Skinner. 2002. Large Sample Evidence on The Debt Covenant Hypothesis. *Journal of Accounting Research*. Vol.40 Issue 4. pp. 1091-1123.
- Effendi, Muh. Arief. 2009. *The Power of Corporate Governance: Teori dan Implementasi*. Jakarta: Salemba Empat
- FCGI. 2001. *Peranan Dewan Komisaris dan Komite Audit dalam Pelaksanaan Corporate Governance (Tata Kelola Perusahaan)*. Jakarta : Forum for Corporate Governance in Indonesia

- FCGI. 2002. *Tata Kelola Perusahaan (CG) ; The Essence of Good Corporate Governance ; Konsep dan Implementasi Perusahaan Publik dan Korporasi Indonesia*. Yayasan Pendidikan Pasar Modal Industri & Synergy Communication. Jakarta
- Ferris, Sephen et.al. 2003. Too busy to mind the business? Monitoring by directors with multiple board appointments. *Journal of Finance*. 58. Pp.1087-1111
- Ghozali, Imam. 2009. *Aplikasi Analisis Multivariate Dengan Program SPSS*. Semarang: Penerbit Universitas Diponegoro.
- Gray, R.P & Clarke F.L . 2004. A Methodology for Calculating Allowance for Loan Losses in Commercial Banks. *Abacus*. Vol. 40.
- Gu, Z. et. al. 2005. What Determines the Variability of Accounting Accruals? Review of Quantitative Finance and Accounting. 24. 313-334.
- Gujarati, Damodar. 1991. *Ekonometrika Dasar*. Jakarta: Erlangga
- Gulzar, M.Awais & Zongjun Wang. 2011. Corporate Governance Characteristics and Earnings Management: Empirical Evidence from Chinese Listed Firms. *International Journal of Accounting and Financial Reporting*. Vol.1 No. 1
- Hamdan, Allam Mohammed et al. 2013. The Impact of Audit Committee Characteristic on The Performance : Evidence from Jordan. *International Management Review*. Vol. 9.
- Harijono & George A. Tanewski. 2012. Does Legal Transplantation Work? The Case of Indonesian Corporate Governance Reform. *Journal of Indonesia: Economics and Business*. Vol.27
- Hashim, Hafiza Aishah & Mohd Shaari Abdul Rahman. 2008. Multiple Board Appointments : Are Directors Effective?. *International Journal of Business and Social Science*. Vol. 2 No.17
- Healy, Paul M. & James M. Wahlen. 1998. A Review of The Earning Management Literature and Its Implications for Standard Setting.
- Healy, Paul M. 1985. The Effect of Bonus Scheme on Accounting Decisions. *Journal of Accounting and Economics*. Vol.7 p.85-107
- Huther, Jeff. 1997. An Empirical Test of The Effect of Board Size on Firm Efficiency. *Economic Letters*. Vol. 54
- Indrarti, Amelia. 2010. *Corporate Governance dan Manajemen Laba*. Skripsi tidak diterbitkan. Surabaya Fakultas Ekonomi dan Bisnis Universitas Airlangga.
- Indriani, Yohana. 2010. *Pengaruh Kualitas Auditor, Corporate Governance, Leverage dan Kinerja Keuangan Terhadap Manajemen Laba*. Skripsi Tidak Diterbitkan. Fakultas Ekonomi. Universitas Diponegoro.

- Jaiswal, Manju & Ashok Banerjee. 2009. Study on the State of Corporate Governance in India. *Indian Institute of Corporate Affairs*.
- Jensen, Michael C & William H. Meckling. 1976. Theory of Firm : Managerial Behavior, Agency Cost and Ownership Structure. *Journal of Financial Economics*. Vol.3 No.4 p. 305-360
- Jiraporn, Pornsit & Peter J. DaDalt. 2009. Does Founding Family Control Affect Earnings Management?. *Applied Economics Letters*. Vol.16. Issue 2.
- Kamal, Miko. 2011. Konsep Corporate Governance di Indonesia : Kajian atas Kode *Corporate Governance*. *Jurnal Manajemen Teknologi*. Vol. 10 No. 2 p. 145-161
- Khrisnan, Gopal V. et al. 2008. Does Accounting and Financial Expertise in the C-Suite Aid or Mitigate Earning Management?
- Kiehl, Geoffrey C. & Gavin J. Nicholson. 2006. Multiple Directorships and Corporate Performance in Australian Listed Companies. *QUT ePrints*. p. 530-546
- Komite Nasional Kebijakan Governance. 2006. *Pedoman Good Corporate Governance Indonesia*. Jakarta : Komite Nasional Kebijakan Governance
- Latif, Rohaida Abdul et al. 2013. Multiple Directorships, Board Characteristics and Firm Performance in Malaysia. *Scientific & Academic Publishing*. Vol.3 No.2: p.105-111
- Limantauw, Sherly. 2012. Pengaruh Karakteristik Dewan Komisaris Sebagai Mekanisme Good Corporate Governance Terhadap Tingkat Konservatisme Akuntansi Pada Perusahaan Manufaktur yang Terdaftar di BEI. *Jurnal Ilmiah Mahasiswa Akuntansi*. Vol.1, No.1
- Lin, Jerry W. et al. 2006. The Effect of Audit Committee Performance on Earnings Quality. *Managerial Auditing Journal*. Vol. 2
- Lipton, Martin & Jay W. Lorsch. 1992. A Modest Proposal for Improved Corporate Governance. *The Business Lawyer*. Vol. 48.No.1
- Mansor, N. et al. Corporate Governance and Earnings Management: A Study on the Malaysian Family and Non-Family Owned PLCs. *Procedia Economics and Finance*. Vol. 7. pp 221-229
- Memis, Mehmet Unsal & Emin Huseyin Cetenak. 2012. Earnings Management, Audit Quality and Legal Environment: An International Comparison. *International Journal of Economics and Financial Issue*. Vol.2 No. 4 p.460-469
- Menon, Krishnagopal & David D. Williams. 2004. Former Audit Partners and Abnormal Accruals. *The Accounting Review*. Vol. 79 No.4 p. 1095-1118
- Messier, W. F et.al. 2006. *Jasa Audit dan Assurance*. Jakarta : Salemba Empat

- Midiastuty, P.P & M. Machfoedz. 2003. Analisis Hubungan Mekanisemen Corporate Governance dan Indikasi Manajemen Laba. *Simposium Nasional Akuntansi*.
- Moeljono. 2005. *Good Corporate Culture Sebagai Inti dari Good Corporate Governance*. Jakarta: Elex-Gramedia.
- Mohrman, Mary Beth. 1996. The Use of Fixed GAAP Provisions in Debt Contracts. *American Accounting Associations*.
- Murti, Anes Ika. 2011. *Kajian Penerapan Good Corporate Governance Melalui Audit Internal Terhadap Kemajuan Perkembangan Perusahaan PT. Krakatau Industrial Estate Cilegon*. Skripsi Tidak Diterbitkan. Fakultas Ekonomi dan Manajemen . Institut Pertanian Bogor.
- Palestin, Halima Shartila. 2009. Analisa Pengaruh Struktur Kepemilikan, Praktik Corporate Governance dan Kompensasi Bonus Terhadap Manajemen Laba (Studi Empiris Pada di PT.Bursa Efek Indonesia).
- Pamudji, Sugeng & Aprillya Trihartati. 2009. Pengaruh Independensi dan Efektifitas Komite Audit Terhadap Manajemen Laba. *Jurnal Universitas Diponegoro*.
- Pearce, John A. & Shaker A. Zahra. 1992. Board Composition from a Strategic Contingency Perspective. *Journal of Management Studies*. Vo. 29 Issue 4.
- Persons, Obeua S. 2006. Corporate Governance and Non-Financial Reporting Fraud. *The Journal of Business and Economic Studies*. Vol.12. No.1
- Prastiti, Anindyah & Wahyu Meiranto. 2013. Pengaruh Karakteristik Dewan Komisaris dan Komite Audit Terhadap Manajemen Laba. *Diponegoro Journal of Accounting*. Vol. 2 No.4 p.1-12
- Prencipe, Annalisa & Sasson Bar-Yosef. 2011. Corporate Governance and Earnings Management in Family Controlled Companies. *Journal of Accounting, Auditing & Finance*.
- Sarkar, Jayati et al. 2008. Board of Directors and Opportunistic Earnings Management: Evidence from India. *Journal of Accounting, Auditing and Finance*.
- Saleh, Norman Mohd. et al. 2005. Earning Management and Board Characteristics: Evidence from Malaysia. *Jurnal Pengurusan*. Vol. 24 p. 77-103
- Salleh, Nik Mohamad Zaki Nik & Mohd Hassan Che Haat. 2014. Audit Committee and Earnings Management: Pre and Post MCGG. *International Review of Management and Business Research*. Vol. 3 No.1
- Scott, William R. 2003. *Financial Accounting Theory*, 3rd ed. Toronto: Prentice Hall

- Siam, Yousef Abu et.al. 2014. Board Director And Earnings Management Among Jordanian Listed Companies: Proposing Conceptual Framework. *International Journal of Technical Research and Applications*. Vol.2 Special Issue. pp.01-07
- Siregar, Sylvia Veronica N.P & Siddharta Utama. 2005. Pengaruh Struktur Kepemilikan, Ukuran Perusahaan, dan Praktek Corporate Governance Terhadap Pengelolaan Laba (Earning Management). *Simposium Nasional Akuntansi VIII*.
- Soliman, Mohammed M. & Aiman A. Ragab. 2014. Audit Committee Effectiveness, Audit Quality and Earnings Management: An Empirical Study of the Listed Companies in Egypt. *Research Journal of Finance and Accounting*. Vol.5 No. 2
- Stewart, Jenny & Lois Munro. 2007. The Impact of Audit Committee Existence and Audit Committee Meeting Frequency on the External Audit: Perceptions of Australian Auditor. *International Journal of Auditing*. Vol.11 p. 51-69
- Sun, Lan & Subhrendu Rath. 2008. Fundamental Determinants, Opportunistic Behavior and Signaling Mechanism: An Integration of Earnings Management Perspectives. *International Review of Business Research Papers*. Vol. 4 No. 4.
- Sugiyono. 2002. *Metode Penelitian Bisnis*. Bandung : CV. Alfabeta
- Soliman, Mohammed M. & Aiman A. Ragab. 2014. Audit Committee Effectiveness, Audit Quality and Earnings Management: An Empirical Study of the Listed Companies in Egypt. *Research Journal of Finance and Accounting*. Vol. 5 No.2.
- Sugiyarso,G & Winarni F. 2005. *Manajemen Keuangan*. Yogyakarta: Media Pressindo
- Sutojo, Siswanto. 2005. *Good Corporate Governance Tata Kelola Perusahaan Yang Sehat*. Jakarta: PT. Damar Mulia Pustaka
- Tandeloo, Brenda Van & Ann Vanstraelen. Earnings Management and Audit Quality in Europe: Evidence from Private Client Segment Market. *European Accounting Review*. Vol. 17 No. 3 p.447-469
- Ujiyantho, Muhammad Arief & Bambang Agus Pramuka. 2007. Mekanisme *Corporate Governance*, Manajemen Laba dan Kinerja Keuangan. *Simposium Nasional Akuntansi X*, (Juli),
- Utama, Maria. 2004. Komite Audit, Good Corporate Governance dan Pengungkapan Informasi. *Jurnal Akuntansi dan Keuangan Indonesia*. Vol. 1 p. 61-79
- Vafeas, Nikos. 2005. Audit Committees, Boards, and The Quality of Reported Earnings. *Contemporary Accounting Research*. Vol. 22
- Veronica, S. & Bachtiar, YS. 2005. Corporate Governance, Information Asymetry, and Earnings Management. *Jurnal Akuntansi dan Keuangan Indonesia*.

Wang, Dechun. 2006. Founding Family Ownership and Earning Quality. *Journal of Accounting Research*. Vol.44 No.3

Watts, Ross L. & Jerold L. Zimmerman. 1990. Positive Accounting Theory: A Ten Year Perspective. *The Accounting Review*. Vol.65 No.1

www.sahamok.com

www.idx.com

Xie, Biao et al. 2003. Earning Management and Corporate Governance : the Role of The Board and The Audit Committee. *Journal of Corporate Finance*. Vol. 9 p.295-316

Yang, Joon S & Jagan Khrisnan. 2005. Audit Committees and Quarterly Earning Management. *International Journal of Auditing*. Vol. 9. Issue 3.

Yendrawati, Reni & Wahyu Agung Setyo Nugroho. 2010. *Struktur Kepemilikan, Ukuran Perusahaan dan Praktek Corporate Governance terhadap Manajemen Laba*. Skripsi Tidak Diterbitkan. Fakultas Ekonomi. Universitas Islam Indonesia.

Yermack, David. 1996. Higher Market Valuation of Companies With Small Board of Director. *Journal of Financial Economics*. Vol.40 pp. 185-211

YPPMI & SC. 2002. *The Essence of Good Corporate Governance "Konsep dan Implementansi Perusahaan Publik dan Korporasi Indonesia*. Jakarta.

Zhou, Jian & Ken Y. Chen. 2004. Audit Committee, Board Characteristic and Earning Management by Commercial Bank.