

DAFTAR PUSTAKA

- Agustia, D. 2013. Pengaruh faktor good corporate governance, free cash flow, dan leverage terhadap manajemen laba. *Jurnal Akuntansi dan Keuangan*, 15(1), 27-42.
- Anshori, Muslich, dan Sri Iswati. 2009. *Buku Ajar Metodologi Penelitian Kuantitatif*. Surabaya: Airlangga University Press.
- Asward, I., & Lina, L. 2015. Pengaruh Mekanisme Corporate Governance terhadap Manajemen Laba dengan Pendekatan Conditional Revenue Model. *Journal of Technology Management*, 14(1), 15-34.
- Arifiyani, H. A., & Sukirno, S. 2012. Pengaruh Pengendalian Intern, Kepatuhan dan Kompensasi Manajemen Terhadap Perilaku Etis Karyawan (Studi Kasus PT Adi Satria Abadi Yogyakarta). *Nominal, Barometer Riset Akuntansi dan Manajemen*, 1(2).
- Ball, Ray, dan Philip Brown. 1968. An empirical evaluation of accounting income numbers. *Journal of accounting research*, 159-178.
- Brickley, James A, et al. 1988. Ownership structure and voting on antitakeover amendments. *Journal of Financial Economics*, 20, 267-291.
- Bushee, Brian J. 1998. The influence of institutional investors on myopic R&D investment behavior. *Accounting review*, 305-333.
- Cheng, Q., Lee, J., & Shevlin, T. 2016. Internal governance and real earnings management. *The Accounting Review*, 91(4), 1051-1085.
- Chih, Hsiang-Lin, C. H Shen and F.C Kang. 2007. Corporate Social Responsibility, Investor Protection, and Earnings Management: Some International Evidence. *Journal of Business Ethics* (2008). 79:179–19.
- Chung, Richard, et al. 2002. Institutional monitoring and opportunistic earnings management. *Journal of Corporate Finance*, 8(1), 29-48.
- Daud, N. W., & Zainol, A. 2018. An Investigation of Corporate Governance Mechanisms on Real Earnings Management toward the Changes on Firm Performance: Evidence from Jordan. *International Journal Of Academic Research In Business And Social Sciences*, 8(11).
- Davidson, R., Goodwin-Stewart, J., & Kent, P. 2005. Internal governance structures and earnings management. *Accounting & Finance*, 45(2), 241-267.
- Davidson III, W. N., Xie, B., Xu, W., and Ning, Y. (2007). The influence of executive age, career horizon and incentives on pre-turnover earnings management ||, *Journal of Management and Governance*, Vol. 11, pp. 45-60
- Dechow, Patricia M, dan Ilia D Dichev. 2002. The quality of accruals and earnings: The role of accrual estimation errors. *The accounting review*, 77(s-1), 35-59.
- Dechow, Patricia M, et al. 1995. Detecting earnings management. *Accounting review*, 193-225.
- Demerjian, P. R., Lev, B., Lewis, M. F., & McVay, S. E. 2012. Managerial ability and earnings quality. *The Accounting Review*, 88(2), 463-498.

- Desai, M. A., & Dharmapala, D. 2008. Tax and corporate governance: an economic approach. In *Tax and corporate governance* (pp. 13-30). Springer, Berlin, Heidelberg.
- Dhaliwal, Dan S, *et al.* 2006. Audit committee financial expertise, corporate governance and accruals quality: An empirical analysis. *Corporate Governance and Accruals Quality: An Empirical Analysis (May 2006)*.
- Dichev, Iliia D, *et al.* 2014. The misrepresentation of earnings. *Available at SSRN 2376408*.
- Eisenhardt, Kathleen M. 1989. Agency theory: An assessment and review. *Academy of management review*, 14(1), 57-74.
- Epps, R. W., & Ismail, T. H. 2009. Board of directors' governance challenges and earnings management. *Journal of Accounting & Organizational Change*, 5(3), 390-416.
- Francis, J., & Schipper, K. 1999. Have financial statements lost their relevance?. *Journal of accounting Research*, 37(2), 319-352.
- Gibbons, R. and Murphy, K. (1992). Does executive compensation affect investment?. *Journal of Applied Corporate Finance*, Vol. 5, pp. 99-109.
- Ghozali, Imam. 2013. *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 21*. Semarang: Badan Penerbit Universitas Diponegoro.
- Han, Kin C, *et al.* 1999. Institutional shareholders and dividends. *Journal of financial and Strategic Decisions*, 12(1), 53-62.
- Healy, Paul. (1996). Discussion of a market-based evaluation of discretionary accrual models. *Journal of accounting research*, 107-115.
- Herawaty, Vinola. 2009. Peran Praktek Corporate Governance Sebagai Moderating Variable dari Pengaruh Earnings Management Terhadap Nilai Perusahaan. *Jurnal Akuntansi dan Keuangan*, 10(2), PP. 97-108.
- Hidayat, A. A., & Utama, S. 2017. Board Characteristics and Firm Performance: Evidence from Indonesia. *International Research Journal of Business Studies*, 8(3).
- Jensen, Michael C, dan William H Meckling. 1976. Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, 3(4), 305-360.
- Kang, H., Leung, S., Morris, R. D., & Gray, S. J. 2013. Corporate governance and earnings management: An Australian perspective. *Corporate Ownership and Control*, 10(3), 95-113.
- Karuniasih, D. M. 2013. Pengaruh Good Corporate Governance Terhadap Manajemen Laba Pada Perusahaan Perbankan. *Accounting Analysis Journal*, 2(1).
- Kasiram. 2008. *Metode Penelitian Kualitatif- Kuantitatif*. Malang: UIN Malang Press.
- Kent, P., Kent, R. A., Routledge, J., & Stewart, J. 2016. Choice of governance structure and earnings quality. *Accounting Research Journal*, 29(4), 372-390.
- Klapper, Leora F, dan Inessa Love. 2004. Corporate governance, investor protection, and performance in emerging markets. *Journal of corporate Finance*, 10(5), 703-728.

- KNKG. 2006. Pedoman Umum Good Public Governance. *Jakarta: Komite Nasional Kebijakan Governance.*
- Lang, Larry HP, *et al.* 1989. Managerial performance, Tobin's Q, and the gains from successful tender offers. *Journal of Financial Economics*, 24(1), 137-154.
- Maharani, Desti. 2011. Analisis Mekanisme Corporate Governance Perusahaan Terhadap Pemilihan Auditor Eksternal. *Publikasi Simposium Nasional Akuntansi.*
- Man, C. K., & Wong, B. 2013. Corporate governance and earnings management: A survey of literature.
- Mansor, N., Che-Ahmad, A., Ahmad-Zaluki, N. A., & Osman, A. H. 2013. Corporate governance and earnings management: A study on the Malaysian family and non-family owned PLCs. *Procedia Economics and Finance*, 7, 221-229.
- Mello, M. M., Kachalia, A., & Studdert, D. M. 2011. Administrative compensation for medical injuries: lessons from three foreign systems. *Issue brief (Commonwealth Fund)*, 14, 1-18.
- Muda, I., Maulana, W., Sakti Siregar, H., & Indra, N. 2018. The Analysis of Effects of Good Corporate Governance on Earnings Management in Indonesia with Panel Data Approach. *Iranian Economic Review*, 22(2), 599-625.
- Muid, Dul. 2009. Pengaruh mekanisme corporate governance terhadap kualitas laba. *Fokus Ekonomi*, 4(2), 94-108.
- Murwaningsari, Ety. (2010). Hubungan Corporate Governance, Corporate Social Responsibilities dan Corporate Financial Performance Dalam Satu Continuum. *Jurnal Akuntansi dan Keuangan*, 11(1), pp. 30-41.
- Muryati, Ni Nyoman Tri Sariri, dan I Suardikha. (2014). Pengaruh Corporate Governance Terhadap Nilai Perusahaan. *E-Jurnal Akuntansi Universitas Udayana*, 9(2), 425-429.
- Octavia, E. 2017. Implikasi Corporate Governance dan Ukuran Perusahaan pada Manajemen Laba. *Jurnal Akuntansi Multiparadigma*, 8(1), 126-136.
- Roychowdhury, Sugata. 2006. Earnings Management through Real Activities Manipulation. *Journal of Accounting and Economics* 42 (2006). 335–370. (http://papers.ssrn.com/sol3/papers.cfm?abstract_id=477941 diakses 1 November 2012).
- Rosenzweig, Philip. 2007. *The Halo Effect and the Eight Other Business Delusions that Deceive Managers.* New York: Free Press.
- Schøler, Finn. 2005. *Earnings management to avoid earnings decreases and losses:* Aarhus School of Business, Department of Accounting, Finance and Logistics, Financial Reporting Research Group.
- Scott, William R. 2012. *Financial Accounting Theory* (Sixth ed.). USA: Prentice Hall.
- Singer, F. J., Harting, A., Symonds, K. K., & Coughenour, M. B. 1997. Density dependence, compensation, and environmental effects on elk calf mortality in Yellowstone National Park. *The Journal of wildlife management*, 12-25.

- Sudiyatno, Bambang, dan Elen Puspitasari. 2010. Tobin's Q dan Altman Z-Score Sebagai Indikator Pengukuran Kinerja Perusahaan. *Jurnal Ilmiah Kajian Akuntansi*, 2(1).
- Sudiyatno, Bambang, *et al.* 2012. The Company's Policy, Firm Performance, and Firm Value: An Empirical Research on Indonesia Stock Exchange. *American International Journal of Contemporary Research Vol. 2 No, 12*, 30-40.
- Sulistiawan, dan Dedhy. 2011. *Creative Accounting: Mengungkap Manajemen Laba dan Skandal Akuntansi*. Jakarta: Salemba Empat.
- Sulistiyanto, H. Sri. (2008). *Manajemen Laba – Teori dan Model Empiris*. Jakarta: Grasindo.
- Susanto, Y. K., & Pradipta, A. 2016. Corporate governance and real earnings management. *International Journal of Business, Economics and Law*, 9(1), 17-23.
- Sutarmin, A. 2017. Mekanisme Good Corporate Governance Terhadap Praktik Manajemen Laba Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Periode 2014–2015. *Jurnal Manajemen Motivasi*, 13(2), 947-963.
- Sutino, E. R. D., & Khoiruddin, M. 2016. Pengaruh Good Corporate Governance terhadap Manajemen Laba pada Perusahaan yang Masuk dalam JII (Jakarta Islamic Index) Tahun 2012-2013. *Management Analysis Journal*, 5(3).
- Suwardjono. 2014. *Teori Akuntansi: Perekrayasaan Pelaporan Keuangan* (Ketiga ed.). Yogyakarta: BPFE.
- Teshima, Nobuyuki, dan Akinobu Shuto. 2008. Managerial ownership and earnings management: Theory and empirical evidence from Japan. *Journal of International Financial Management & Accounting*, 19(2), 107-132.
- Timbul, Simanjuntak Hamonangan, dan Mukhlis Imam. 2012. Dimensi Ekonomi Perpajakan dan Pembangunan Ekonomi: Raih Asa Sukses, Jakarta.
- Tolulope, I., Uwuigbe, U., Uwuigbe, O. R., Emmanuel, O., Oriabie, S., & Asiriwuwa, O. (2018). The Effect Of Corporate Governance Attributes On Earnings Management: A Study Of Listed Companies In Nigeria. *Academy of Strategic Management Journal*, 17(6), 1-13.
- Wiryadi, Arri, dan Nurzi Sebrina. 2013. Pengaruh Asimetri Informasi, Kualitas Audit, Dan Struktur Kepemilikan Terhadap Manajemen Laba. *Wahana Riset Akuntansi*, 1(2).
- You, Shwu-Jen, *et al.* 2003. Managerial ownership, audit quality, and earnings management. *Asia Pacific Management Review*, 8(3), 409-438.