DAFTAR PUSTAKA

- Aini, A., Takiah, M.I., Pourjalali, H. and Teruya, J. (2006). Earnings Management in Malaysia: A Study on Effects of Accounting Choices. *Malaysian Accounting Review*, 5(1), 185-207
- Assih, P., A.W. Hastuti, dan Parawiyati. 2005. Pengaruh Manajemen laba pada Nilai dan Kinerja Perusahaan. *Jurnal Akutansi dan Keuangan Indonesia*. (Vol.2 No.2): 125-144
- Atieh, A., Hussain, S., 2012. Do UK firms manage earnings to meet dividend thresholds? Accounting and Business Research 42 (1).
- Beatty, A., Weber. 2003. The Effects of Debt Contracting on Voluntary Accounting Method Changes. *The Accounting Review*, 78(1), 119-142.
- Becker, C., DeFond, M., Jiambalvo, J. and Subramanyam, K.R. 1998. The Effect of Audit Quality on Earnings Management, *Contemporary Accounting Research*, 15 (1), pp.1–24.
- Chung, R., Firth, M. and Jeong, B.K. (2005). Earnings Management, Surplus Free Cash Flow, and External Monitoring. *Journal of Business Research*, 58, 766–776
- Cohen, D., and Zarowin, P., 2010. Accrual-based and Real Earnings Management Activities around Seasoned Equity Offering. *Journal of Accounting and Economics*, 50, 2-19.
- Cohen, D.A., Dey, A. and Lys, T.Z. 2008. Real and Accrual Based Earnings Management in the Pre- and Post- Sarbanes-Oxley Periods. *The Accounting Review:* May 2008, Vol. 83, No. 3, pp. 757-787.
- Craswell., A.T., D.J. Stokes., dan J. Laughton, 2002, "Auditor Independence and Fee Dependence", *Journal of Accounting and Economics*, 33 (2), pp. 253 257.
- Damodaran, A. 1997. Corporate finance. New York, NY: John Wiley.
- Daniel, N. D., Denis, D. J., Naveen, L., 2008. Do firms manage earnings to meet dividend thresholds? *Journal of Accounting and Economics* 45 (1), 2-26.
- DeAngelo, H.L. dan Stulz, R.M., 2006. Dividend Policy and The Earned/Conributed Capital Mix: a Test of Life Cycle Theory, *Journal of Financial Economics*, 81, pp. 227-284.
- DeAngelo, L. 1981. Auditor Size and Auditor Quality", Journal of Accounting and Economics, 3, pp. 183-199
- Dechow, P.M., Kothari, S.P., Watts, R.L., 1998. The Relation Between Earnings And Cash Flows. *Journal of Accounting and Economics* 25, 133–168.
- Dechow, P.M., Richardson, S.A., Tuna, I., 2003. Why Are Earnings Kinky? *Review of Accounting Studies* 8,355–384.
- Dechow, P.M., Skinner, D.J., 2000. Earnings Management: Reconciling The Views Of Accounting Academics, Practitioners And Regulators. Accounting Horizons 14, 235–250.

- Dechow, P.M., Sloan, R., 1991. Executive Incentives And The Horizon Problem: An Empirical Investigation. *Journal of Accounting and Economics* 14, 51– 89.
- Dechow, P.M., Sloan, R., Sweeney, A., 1995. Detecting Earnings Management. *The Accounting Review* 70,193–225.
- Dechow, P.M., Sloan, R., Sweeney, A., 1996. Causes And Consequences Of Earnings Manipulation: An Analysis Of Firms Subject To Enforcement Actions By The SEC. Contemporary Accounting Research 13, 1–36.
- Denis, D.J. and Denis, D.K. (1993). Managerial Discretion, Organizational Structure and Corporate Performance. *Journal of Accounting and Economics*, 16, 209-236.
- Dichev, I.D. and Skinner, D.J. 2002. Large-Sample Evidence on the Debt Covenant Hypothesis. *Journal of Accounting Research*, 40(4), 1091-1123.
- Fung, S.Y.K. and Goodwin, J. 2013. Short-term Debt Maturity, Monitoring and Accruals-based Earnings Management (Article in Press). Journal of Contemporary Accounting & Economics. 1-16.
- Ghosh, A. and Jain, P.C. 2000. Financial Leverage Changes Associated with Corporate Mergers. *Journal of Corporate Finance*, 6 (4), 377–402.
- Gilson, R., & Gordon, J. 2003. Controlling controlling shareholders. University of
- Graham, J., Harvey, R. and Rajgopal, S. 2005. The Economic Implications of Corporate Financial Reporting. *The Accounting Review*, 80 (4), 1101-24
- Gu, Z., Lee, C.W.J. and Rosett, J.G. 2005. What Determines the Variability of Accounting Accruals?. *Review of Quantitative Finance and Accounting*, 24, 313–334.
- Gujarati., Damodar N. 2015. Dasar-Dasar Ekonometrika. Salemba Empat.
- Healy, P.M. and Wahlen J.M. 1999. A Review of the Earnings Management Literature and its Implications for Standard Setting. Accounting Horizons, 13(4), 365-383.
- Jaggi, B. and Lee, P. 2002. Earnings Management Response to Debt Covenant Violations and Debt Restructuring. *Journal of Accounting*, Auditing & Finance, 295-324.
- Jelinek, K. 2007. The Effect of Leverage Increases on Earnings Management. Journal of Business & Economic Studies, 13(2), 24-46.
- Jensen, M.C.1986. Agency Costs of Free Cash Flow, Corporate Finance and Takeovers. *American Economics Review*, 76(2), 323-329.
- Kasanen, E., Kinnunen, J., & Niskanen, J. (1996). Dividend-based earnings management: Empirical evidence from Finland. *Journal of Accounting and Economics*, 22(1), 283–312
- Kim, J. B. and Sohn, B. C. 2012. Real versus Accrual-Based Earnings Management and Implied Cost of Equity Capital.
- Liu, Nan., Reza Espahbodi. 2014. Does Dividend Policy Drive Earnings Smoothing. American Accounting Association. Vol. 28, No. 3 pp. 501–528. Pennsylvania Law Review, 152(2), 785–843
- Porta, R. L., L. Florensio, Shleifer, Andrei, and R.W. Vishny. 1999. Agency Problem and Dividend Policies Around the World, *Working papers Harvard University*.

- Putri, I G A Made Asri Dwija . 2012. Pengaruh Kebijakan Dividen dan Good Corporate Governance terhadap Manajemen Laba. *Buletin Studi Ekonomi. Vol. 17: 157-171*
- Richardson, Vernon J. 1998. Information Asymmetry and Earnings Management; Some Evidence. *Working Paper at University of Arkansas*
- Ross, S. 1973. The economic theory of agency: The principal's problem. *American Economic Review*, 63(2), 134–139.
- Roychowdhury, S. 2006. Earnings Management through Real Activities Manipulation. *Journal of Accounting and Economics*, 42 (3), 335-370
- Schipper, K. 1989 Earnings Management. Accounting Horizons. (Vol.3) :91-106
- Shleifer, A., & Vishny, R. W. 1997. A survey of corporate governance. *Journal of Finance*, *52*(2), 737–789
- Sweeney, A.P. 1994. Debt Covenant Violations and Managers' Accounting Responses. *Journal of Accounting and Economics*, 17, 281-308.
- Wasimullah, Toor, I.K and Abbas, Z. 2010. Can High Leverage Control the Opportunistic Behavior of Managers: Case Analysis of Textile Sector of Pakistan. *International Research Journal of Finance and Economics*, ISSN 140-2887, 47.
- Watts, R. L., & Zimmerman, J. L. 1990. Positive Accounting Theory: A Ten Year Perspective .*The Accounting Review*, 131-156
- Zamri, Norhayati., Rahayu Abdul Rahman., Noor Saatila Mohd Isa. 2013. The Impact of Leverage on Real Earnings Management. International Conference on Economics and Business Research 2013 (ICEBR 2013). *Procedia Economics and Finance* 7 (2013) 86 – 95