

DAFTAR PUSTAKA

- Abed, S., Al-Attar, A., & Suwaidan, M. (2012). Corporate Governance and Earnings Management: Jordanian Evidence. *International Business Research*, 5(1), 216–225. <https://doi.org/10.5539/ibr.v5n1p216>
- Abdallah, A. A. N., Hassan, M. K., & McClelland, P. L. (2015). Islamic Financial Institutions, Corporate Overnance, And Corporate Risk Disclosure In Gulf Cooperation Council Countries. *Journal of Multinational Financial Management*, 31, 63–82. <https://doi.org/10.1016/j.mulfin.2015.02.003>
- Abdallah, A. A. N., & Ismail, A. K. (2017). Corporate Governance Practices, Ownership Structure, And Corporate Performance In The GCC Countries. *Journal of International Financial Markets, Institutions and Money*, 46, 98–115. <https://doi.org/10.1016/j.intfin.2016.08.004>
- Abdelsalam, O., Dimitropoulos, P., Elnahass, M., & Leventis, S. (2016). Earnings Management Behaviors Under Different Monitoring Mechanisms: The Case Of Islamic And Conventional Banks. *Journal of Economic Behavior and Organization*, 132, 155–173. <https://doi.org/10.1016/j.jebo.2016.04.022>
- Adiono, C. L., & Sholihin, M. (2014). Analisis Pengungkapan Tata Kelola Bank Syariah di Indonesia. *Jurnal Keuangan Dan Perbankan*, 18(2), 268–277.
- Agustia, D. (2013). Pengaruh Faktor Good Corporate Governance, Free Cash Flow, dan Leverage Terhadap Manajemen Laba. *Jurnal Akuntansi Dan Keuangan*, 15(1), 27–42. <https://doi.org/10.9744/jak.15.1.27-42>
- Anandarajan, A., Hasan, I., & Lozano-vivas, A. (2005). Loan Loss Provision Decisions : An Empirical Analysis Of The Spanish Depository Institutions. *Journal of International Accounting, Auditing and Taxation*, 14, 55–77. <https://doi.org/10.1016/j.intaccudtax.2005.01.004>
- Barnhart, S. W., & Rosenstein, S. (1998). Board Composition, Managerial Ownership, and Firm Performance: An Empirical Analysis. *The Financial Review*, 33(4), 1–16. <https://doi.org/10.1111/j.1540-6288.1998.tb01393.x>
- Beck, T., Demirgüç-Kunt, A., & Merrouche, O. (2013). Islamic Vs. Conventional Banking: Business Model, Efficiency And Stability. *Journal of Banking and Finance*, 37, 433–447. <https://doi.org/10.1016/j.jbankfin.2012.09.016>

- Bedard, J., Chtourou, S. M., & Courteau, L. (2004). The Effect of Audit Committee Expertise, Independence, and Activity on Aggressive Earnings Management. *Auditing: A Journal of Practice and Theory*, 23(2), 13–35.
- Beiner, S., Drobetz, D. W., Schmid, F., & Zimmermann, H. (2004). Is Board Size An Independent Corporate Governance Mechanism? *KYKLOS*, 57(3), 327–356. <https://doi.org/10.1111/j.0023-5962.2004.00257.x>
- Belkhir, M. (2006). Board Structure , Ownership Structure , And Firm Performance : Evidence From Banking Document De Recherche “ Board Structure , Ownership Structure , And Firm Performance : Evidence from Banking .” *HAL Archives-Ouvertes*.
- Bukhari, K. S., Awan, H. M., & Ahmed, F. (2013). An Evaluation of Corporate Governance Practices of Islamic Banks Versus Islamic Bank Windows of Conventional Banks. *Management Research Review*, 36(4), 400–416. <https://doi.org/10.1108/01409171311315003>
- Cheng, C. S. A., & Reitenga, A. (2009). Characteristics of Institutional Investors and Discretionary Accruals. *International Journal of Accounting & Information Management*, 17(1), 5–26. <https://doi.org/10.1108/18347640910967717>
- Cheng, Q., Lee, J., & Shevlin, T. (2016). Internal Governance and Real Earnings Management. *Accounting Review*, 91(4), 1051–1085. <https://doi.org/10.2308/Accr-51275>
- Chtourou, S. M., Bédard, J., & Courteau, L. (2001). Corporate Governance and Earnings Management. *Social Science Research Network*, 4(April), 1–35. <https://doi.org/10.2139/ssrn.275053>
- Cornett, M. M., McNutt, J. J., & Tehranian, H. (2009). Corporate Governance And Earnings Management At Large U.S. Bank Holding Companies. *Journal of Corporate Finance*, 15(4), 412–430. <https://doi.org/10.1016/j.jcorpfin.2009.04.003>
- Cronqvist, H., & Fahlenbrach, R. (2009). Large Shareholders and Corporate Policies. *The Review of Financial Studies*, 22(10), 3942–3976. <https://doi.org/10.1093/rfs/hhn093>
- Dechow, P. M., & Skinner, D. J. (2000). Earnings management: Reconciling the views of accounting academics, practitioners, and regulators. *Accounting Horizons*, 14(2), 235–250. <https://doi.org/10.2308/acch.2000.14.2.235>
- Eisenhardt, K. M. (1989). Agency Theory. *Academy of Management Review*, 14(1), 57–74. <https://doi.org/10.2307/258191>

- Epps, R. W., & Ismail, T. H. (2009). Board of Directors' Governance Challenges and Earnings Management. *Journal of Accounting & Organizational Change*, 5(3), 390–416. <https://doi.org/10.1108/18325910910986981>
- Faradila, A., & Cahyati, A. D. (2013). Analisis Manajemen Laba Pada Perbankan Syariah. *Jurnal Riset Akuntansi Keuangan*, 4(1), 57–74.
- Fischer, M. ., & Rosenzweig, K. (1995). Attitudes Practitioners Acceptability of Students and Accounting the Ethical Management Marilyn Fischer Concerning of Earnings. *Journal of Business Ethics*, 14(6), 433–444.
- Ghayad, R. (2008). Corporate governance and the global performance of Islamic banks. *Humanomics*, 24(3), 207–216. <https://doi.org/10.1108/08288660810899368>
- Ginena, K., & Hamid, A. (2015). *Foundations of Shari'ah Governance of Islamic Banks* (First Edit). The Atrium, Southern Gate, Chichester, West Sussex, PO19 8SQ, United Kingdom: John Wiley & Sons Ltd.
- Grassa, M. C. K. R. (2017). Did Corporate Governance Mechanisms Affect Earnings Management? Further Evidence From GCC Islamic banks. *International Journal of Islamic and Middle Eastern Finance and Management*, 10(1).
- Hayat, R., & Kabir Hassan, M. (2017). Does an Islamic label indicate good corporate governance? *Journal of Corporate Finance*, 43, 159–174. <https://doi.org/10.1016/j.jcorpfin.2016.12.012>
- Hamdi, F. M., & Zarai, M. A. (2012). Earnings Management to Avoid Earnings Decreases and Losses : Empirical Evidence from Islamic Banking Industry. *Research Journal of Finance and Accounting*, 3(3), 88–107.
- Hartono, Jogyanto. (2013). *Metodologi Penelitian Sistem Informasi: Pedoman Dan Contoh Melakukan Penelitian di Bidang Sistem Teknologi Informasi*. Yogyakarta: Penerbit Andi.
- Hausman, Jerry A. & Taylor, William E. (1981). Panel Data and Unobservable Individual Effects. *Econometrica*, 49(6), 1377–1398.
- Healy, P. M., & Wahlen, J. M. (1999). A Review of the Earnings Management Literature and Its. *Accounting Horizons*, 13(4), 365–383. <https://doi.org/10.2308/acch.1999.13.4.365>
- Hope, O. K. (2013). Large Shareholders And Accounting Research. *China Journal of Accounting Research*, 6(1), 3–20. <https://doi.org/10.1016/j.cjar.2012.12.002>

- Ibrahim, H., & Samad, F. A. (2011). Corporate Governance Mechanisms and Performance of Public-Listed Family-Ownership in Malaysia. *International Journal of Economics and Finance*, 3(1), 105–115. <https://doi.org/10.5539/ijef.v3n1p105>
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, 3(4), 305–360. [https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/10.1016/0304-405X(76)90026-X)
- Jensen, M. C. (1993). The Modern Industrial Revolution, Exit, and the Failure of Internal Control Systems. *The Journal of Finance*, 48(3), 831–880. <https://doi.org/10.1111/j.1540-6261.1993.tb04022.x>
- Kanagaretnam, K., Lobo, G. J., & Mathieu, R. (2003). Managerial Incentives for Income Smoothing Through Bank Loan Loss Provisions. *Review of Quantitative Finance and Accounting*, 20, 63–80. <https://doi.org/10.2139/ssrn.292674>
- Kanagaretnam, K., Lobo, G. J., & Whalen, D. J. (2007). Does good corporate governance reduce information asymmetry around quarterly earnings announcements? *Journal of Accounting and Public Policy*, 26, 497–522. <https://doi.org/10.1016/j.jaccpubpol.2007.05.003>
- Kim, H. J., & Yoon, S. S. (2008). The Impact Of Corporate Governance On Earnings Management In Korea. *Malaysian Accounting Review*, 7(1), 43–60.
- Keuangan, O. J. (2016). *Laporan Perkembangan Keuangan Syariah*.
- Kusumawati, E., Sari, S. P., & Trisnawati, R. (2013). Pengaruh Asimetri Informasi Dan Mekanisme Corporate Governance Terhadap Praktik Earnings Management (Kajian Perbandingan Perusahaan yang Terdaftar dalam Indeks Syariah dan Indeks Konvensional Bursa Efek Indonesia). *Proceeding Seminar Nasional dan Call For Papers SANCALL 2013*, 978–979.
- Mishra, C. S., Randoy, T., & Jenssen, J. I. (2001). The Effect of Founding Family Influence on Firm Value and Corporate Governance. *Journal of International Financial Management and Accounting*, 12(3), 235–259. <https://doi.org/10.1111/1467-646X.00073>
- Mohd Ali, S., Mohd Salleh, N., & Hassan, M. S. (2008). Ownership structure and earnings management in Malaysian listed companies: The size effect. *Asian Journal of Business and Accounting*, 1(2), 89–116.
- Nasution, M. & Setiawan, D. (2007). Pengaruh Corporate Governance Terhadap Manajemen Laba Di Industri Perbankan Indonesia. *Simposium Nasional Akuntansi X*, 1–26.

- Noviardhi, M. T., & Hadiprajitno, P. B. (2013). Pengaruh tata kelola perusahaan terhadap manajemen laba. *Diponegoro Journal of Accounting*, 2, 1–9.
- Omid, A. M. (2012). Type of Earnings Management and the Effects of Debt Contracts, Future Earnings Growth Forecast and Sales Growth: Evidence from Iran. *School of Doctoral Studies (European Union) Journal*. <http://search.ebscohost.com/login.aspx?direct=true&db=bth&AN=87104346&site=ehost-live&scope=site>
- Othman, H. Ben, & Mersni, H. (2014). The Use Of Discretionary Loan Loss Provisions By Islamic Banks And Conventional Banks In The Middle East Region A comparative study. *Studies in Economics and Finance*, 31(1), 106–128. <https://doi.org/10.1108/SEF-02-2013-0017>
- Othman, H. M. H. Ben. (2016). The Impact Of Corporate Governance Mechanisms On Earnings Management In Islamic Banks In The Middle East Region. *Journal of Islamic Accounting and Business Research*, 7(4), 1–39. <https://doi.org/http://dx.doi.org/10.1108/JIABR-11-2014-003>
- Padmanty, S. (2010). Analisis Manajemen Laba Pada Laporan Keuangan Perbankan Syariah (Studi pada Bank Syariah Mandiri dan Bank Muamalat Indonesia). *BENEFIT Jurnal Manajemen Dan Bisnis*, 14(2), 53–65.
- Peraturan Bank Indonesia No 11/23/PBI/2009 tentang Bank Pembiayaan Rakyat Syariah*
- Quttainah, Majdi A., Liang Song, Q. W. (2013). Do Islamic Banks Employ Less Earnings Management? *Journal of International Financial Management & Accounting*, 24(3), 203–232.
- Safieddine, A. (2009). Islamic Financial Institutions And Corporate Governance: New Insights For Agency Theory. *Corporate Governance: An International Review*, 17(2), 142–158. <https://doi.org/10.1111/j.1467-8683.2009.00729.x>
- Sekaran, Uma. (2000). *Research Methods for Business: A Skill-Building Approach*. USA: John Willey&Sons, Inc.
- Setiawan, T. (2009). Analisis Pengaruh Mekanisme Good Corporate Governance Terhadap Praktek Manajemen Laba Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Peri Ode 2005-2007. *Jurnal Akuntansi Kontemporer*, 1(2), 99–122.
- Shamsuddin, Z., & Ismail, A. G. (2013). Agency Theory in Explaining Islamic Financial Contracts. *Middle-East Journal of Scientific Research*, 15(4), 530–545. <https://doi.org/10.5829/idosi.mejsr.2013.15.4.2361>

- Shleifer, A., & Vishny, R. W. (1986). Large Shareholders and Corporate Control. *Journal of Political Economy*, 94(3, Part 1), 461–488. <https://doi.org/10.1086/261385>
- Siallagan, H., & Machfoedz, M. (2006). Mekanisme Corporate Governance, Kualitas Laba dan Nilai Perusahaan. *Simposium Nasional Akuntansi 9 Padang*, (61), 23–26.
- Singh, M., & Davidson, W. N. (2003). Agency Costs, Ownership Structure And Corporate Governance Mechanisms. *Journal of Banking and Finance*, 27(5), 793–816. [https://doi.org/10.1016/S0378-4266\(01\)00260-6](https://doi.org/10.1016/S0378-4266(01)00260-6)
- Siregar, S. V., & Utama, S. (2008). Type of Earnings Management and The Effect of Ownership Structure, Firm Size, and Corporate-Governance Practices: Evidence From Indonesia. *International Journal Of Accounting*, 43(1), 1–27. <https://doi.org/10.1016/J.Intacc.2008.01.001>
- Surat Edaran Bank Indonesia No. 12/13/DPbS tentang pelaksanaan tata kelola bagi Bank Umum Syariah dan Unit Usaha Syariah.*
- Suryanto, T. (2014). Manajemen Laba Pada Bank Syariah Di Indonesia : Peran Komite. *Kinerja*, 18(1), 90–100.
- Undang-Undang Republik Indonesia No 21 Tahun 2008 Tentang Perbankan Syariah.*
- Vafeas, N. (2000). Board Structure and The Informativeness of Earnings. *Journal of Accounting and Public Policy*, 19, 139–160.
- Wahyono, R. E. S. (2012). Pengaruh Corporate Governance Terhadap Manajemen Laba Di Industri Perbankan Indonesia. *Jurnal Ilmu & Riset Akuntansi*, 1(12), 1–21. <https://doi.org/10.1016/B978-0-08-097086-8.73019-4>
- Warfield, T. D., Wild, J. J., & Wild, K. L. (1995). Managerial ownership, accounting choices, and informativeness of earnings. *Journal of Accounting and Economics*, 20(1), 61–91. [https://doi.org/10.1016/0165-4101\(94\)00393-J](https://doi.org/10.1016/0165-4101(94)00393-J)
- Westman, H. (2011). The Impact of Management and Board Ownership on Profitability In Banks with Different Strategies. *Journal of Banking and Finance*, 35(12), 3300–3318. <https://doi.org/10.1016/j.jbankfin.2011.05.013>
- Yang, C.-Y., Lai, H.-N., & Tan, B. L. (2008). Managerial Ownership Structure and Earnings Management. *Journal of Financial Reporting and Accounting*, 6(1), 35–53. <https://doi.org/10.1108/19852510880000634>

Yermack, D. (1996). Higher Market Valuation Forfirms With A Small Board Of Directors. *Journal of Financial Economics*1, 40(1494), 185–211



UNIVERSITAS
GADJAH MADA

**PENGARUH STRUKTUR TATA KELOLA TERHADAP MANAJEMEN LABA PADA BANK PEMBIAYAAN
RAKYAT SYARIAH (BPRS) DI
INDONESIA**

RESKI AMELIA, Prof. Mahfud Sholihin, Ph.D

Universitas Gadjah Mada, 2018 | Diunduh dari <http://etd.repository.ugm.ac.id/>