

## DAFTAR PUSTAKA

- Anderson, R.C., S.A. Mansi, and D.M Reeb,2002, *Founding Family Ownership and the Agency Cost of Debt*, <http://www.ssrn.com>.
- Arifin, Z.,2003, *Masalah Agensi dan Mekanisme Kontrol pada Perusahaan dengan Struktur Kepemilikan Konsentrasi yang Dikontrol Keluarga : Bukti dari Perusahaan Publik di Indonesia*, Disertasi Pascasarjana UI.
- Ashari, N., H.C. Kok, S.L. Tan, and W.H. Wong, 1994, *Factors Affecting Income Smoothing and Listed Company on Singapore*, Accounting and Business Research Vol. 24 No.96, 291-301
- Brigham, Eugene F., Daves, Phillip R., 2004, *Intermediate Financial Management 8th edition*, Thomson-South Western
- Brigham, Eugene F., Houston, Joel F., 2004, *Fundamentals of Financial Management 10th edition*, Thomson-South Western
- Collins, D. W. and P. Hribrar, 2002, *Errors in Estimating Accruals: Implication for Empirical Research*, Journal of Accounting Research vol. 22, 105-134.
- Cooper,D.R., & Schindler, P.S., 2001, *Business Research Methods*, Seventh Edition, Boston : Mc Graw Hill Book Co.
- Darmawati, D., 2003, *Corporate Governance dan Manajemen Laba : Suatu Studi Empiris*, Jurnal Bisnis dan Akuntansi Vol. 5 No.1, 47-48
- De Angelo, L. ,1981, "Auditor size and audit quality", Journal of Accounting and Economics, Vol. 3 No.3, pp.183-99
- Dechow P.M, R.G Sloan, and A.P Sweeney, 1995, *Detecting Earnings Management*, The Accounting Review 70, 193-225
- [http://en.wikipedia.org/wiki/Creative\\_accounting](http://en.wikipedia.org/wiki/Creative_accounting)
- Farma, E., and M. Jensen, 1983, *Separation of Ownership and Control*, Journal of Law and Economics 26, 301-325

- Healy, Paul M., Wahlen, James M., 1998, *A Review of the Earnings Management Literature and Its Implications For Standard Setting*, <http://www.ssrn.com>.
- Jatiningrum, 2000, *Analisis Faktor-faktor yang Berpengaruh terhadap Perataan Penghasilan Bersih/Laba pada Perusahaan yang Terdaftar di BEJ*, Jurnal Bisnis dan Akuntansi Vol.2 No.2 145-155
- Jones, J.J, 1991, *Earnings Management during Import Relief Investigation*, Journal of Accounting Research 29, 193-228
- Kasznik,R., 1999, *On the Association between Voluntary Disclosure and Earnings Management*, Journal of Accounting Research 37, 57-81
- Koh P-S, 2003, *On the Association between Institutional Ownership and Aggressive Corporate Earnings Management in Australia*, The British Accounting Review Vol.35, 105.
- Lee B.B and B. Choi, 2002, *Company Size, Auditor Type and Earnings Management*, Journal of Forensic Accounting Vol III, 27-50.
- Michaelson, S.E., J.W James, and W. Charles,1985, *A Market Analysis of Income Smoothing*, Journal of Business Finance and Accounting Vol. 8 No.4, 1179-1195
- Midiastuty, P.P. and M. Machfoeds, 2003. *Analisis Hubungan Mekanisme Corporate Governance dan Indikasi Manajemen Laba*, Makalah SNA VI, 176-199.
- Mitra, S., 2002, *The Impact of Institutional Stock Ownership on A Firm's Earnings Management Practice : An Empirical Investigation*, Dissertation Louisiana State University.
- Moses D.O., 1987, *Income Smoothing and Incentives : Empirical using Accounting Changes*, The Accounting Review Vol. LXII No.2, 259-377
- Nacrowi, D. and Usman, H, 2006, *Pendekatan Populer dan Praktis untuk Analisis Ekonomi dan Keuangan*, Lembaga Penerbit Fakultas Ekonomi Universitas Indonesia
- Pikiran Rakyat, 2006. Jumat, 17 November 2006.
- Pusat Data Bisnis Indonesia, 1997. *Conglomeration Indonesia*.

- Rachmawati, A and Hanung Triatmoko, 2006, *Analisis Faktor-faktor yang Mempengaruhi Kualitas Laba dan Nilai Perusahaan*, Simposium Nasional Akuntansi Universitas Hasanudin Makasar, 26-28 Juli 2007.
- Salno, H.M. and Z. Baridwan, 2000, *Analisis Pemerataan Penghasilan (Income Smoothing): Faktor-faktor yang Mempengaruhi dan Kaitannya dengan Kinerja Saham Perusahaan Publik di Indonesia*, Jurnal Riset Akuntansi Indonesia Vol.3 No.1,17-34.
- Scott, R.W ,2000,*Financial Accounting Theory*, 2<sup>nd</sup> Edition, New Jersey : Prentice Hall
- Siregar, Sylvia Veronica N.P., Utama, Siddharta, 2006, *Pengaruh Struktur Kepemilikan, Ukuran Perusahaan dan Praktek Corporate Governance terhadap Pengelolaan Laba (Earnings Management)*, Jurnal Riset Akuntansi Indonesia Vol.9 No.3 september 2006, Hal.307-326.
- Subramanyan, K.R., 1996, *The Pricing of Discretionary Accruals*, Journal of Accounting and Economics 22, Hal.249-281.
- Watts, R., and Zimmerman J., 1986, *Positive Accounting Theory*, Englewood Cliffs, NJ,. Prentice-Hall, Inc. Xie H.