

DAFTAR PUSTAKA

- Acharya, Viral V. dan Bart M. Lambrecht. 2015. A Theory of Income Smoothing When Insiders Know More Than Outsiders. *Review of Financial Studies* Vol. 28, No. 9, 2534–2574.
- Adiati, Arum K. dan Rahmawati. 2011. Manajemen Laba, Large Book-Tax Differences, dan Persistensi Laba. *Skripsi Universitas Sebelas Maret*.
- Beidleman, Carl R. 1973. Income Smoothing: The Role of Management. *The Accounting Review* Vol. 48, No. 4, 653–667.
- Bekaoui., Riahi, 2001. *Accounting Theory*. Cetakan Ketiga. BPFE. Jogjakarta.
- Budileksmana, Antariksa, dan Andriani Eka. 2005. Faktor-faktor yang Mempengaruhi Praktik Perataan Laba pada Perusahaan - Perusahaan di Bursa Efek Jakarta. *Jurnal Akuntansi dan Investasi*. Vol. 6, No. 1, 187-205.
- Fanani, Zaenal. 2010. Analisis Faktor-Faktor Penentu Persistensi Laba. *Jurnal Akuntansi dan Keuangan Indonesia* Vol. 7, No. 1, 109–123.
- Fudenberg, Drew dan Tirole, Jean. 1995. A Theory and Dividend Smoothing Based on Incumbency Rents. *Journal of Political Economy*. Vol. 103, No. 1, 75-93.
- Ghozali, Imam. 2013. *Aplikasi Analisis Multivariate dengan Program IBM SPSS 21*. Semarang: Badan Penerbit Universitas Diponegoro.
- Gordon, M. J, 1964. Postulates, Principles, and Research in Accounting. *The Accounting Review*. Vol. 39, No. 2, 251-263
- Hartono, Jogiyanto. 2006. *Teori Portofolio dan Analisis Investasi*. Edisi kelima. Yogyakarta. BPFE Yogyakarta.
- Huang, Pinghsun, Yan Zhang, Donald R. Deis, dan Jacquelyn S. Moffitt. 2009. Do Artificial Income Smoothing and Real Income Smoothing Contribute to Firm Value Equivalently? *Journal of Banking & Finance* Vol. 33, No. 2, 224–233.
- Indriantoro, Nur dan Bambang Supomo, 2002. *Metodologi Penelitian Bisnis*. Yogyakarta: Edisi Pertama Penerbit BPFE

- Koch, Bruce S. 1981. Income Smoothing: An Experiment. *The Accounting Review* Vol. 56, No. 3, 574–586.
- Mawarti, Yuliana. 2007. Pengaruh Income Smoothing (Perataan Laba) terhadap Earnings Response Coefficient (Reaksi Pasar) pada Perusahaan Manufaktur Bursa Efek Jakarta (BEJ). *Skripsi Universitas Negeri Semarang*.
- Moses, O. D. 1987. *Income Smoothing and Incentive: Empirical Tests Using Accounting Changes*. *Accounting Review*. Vol. 62, No. 2, 358-375.
- Nazar, Shinta Ningtiyas. 2017. Does Income Smoothing Improve Informativeness of Stock Prices? *Jurnal Ilmiah Econosains* Vol. 15, No. 2.
- Parawiyati dan Zaki Baridwan. 1998. Kemampuan Laba dan Arus Kas dalam Memprediksi Laba dan Arus Kas Perusahaan Go Publik di Indonesia. *Jurnal Riset Akuntansi Indonesia* Vol. 3, No. 1, 54-67.
- Penman, S.H. 2001. Comparing Cash Flow and Accrual Accounting Models For Use in Equity Valuation. *Working Paper*. (www.ssm.com, diakses pada 3 Mei 2018).
- Perotti, Pietro, dan Alfred Wagenhofer. Earnings Quality Measures and Excess Returns. *Journal of Business Finance & Accounting* Vol. 41, No. 5–6, 545–571.
- Ronen, Joshua dan Simcha Sadan. 1981. *Classificatory Smoothing: Alternative Income Models*. *Journal of Accounting Research*. Spring, 139-149.
- Scott. R. William. 2000. *Financial Accounting Theory*, Second Edition, Ontario: Prentice Hall Canada Inc.
- Sloan, Richard G. 1996. Do Stock Prices Fully Reflect Informations In Accruals and Cash Flow About Future Earnings?. *The Accounting Review*. Vol.71, No. 3, 289-315
- Subramanyam, K. R. 1996. *The Pricing of Discretionary Accruals*. *Journal of Accounting and Economics*. Vol. 22, 249-281.
- Subramanyam, et, al. 2007. *Financial Statement Analysis*. Ninth Edition, New York: Mc Graw Hill.
- Wahyuni, Nining I. 2017. Pengaruh Perataan Laba Melalui Manipulasi Aktivitas Riil Terhadap Persistensi Laba. *Jurnal Akuntansi, Ekonomi, dan Manajemen Bisnis*. Vol. 5, No. 1, 1-13.

Zarowin, A. Paul. 2002. Does Income Smoothing Improve Informativeness of Stock Price?. *The New York University*. Vol. 7, No. 1, 33-52.

Zarowin, A. Paul., and Tucker, W. Jennifer. 2006. Does Income Smoothing Improve Earnings Informativeness?. *The Accounting Review*. Vol 81, No. 1, 251-270.

Zhelmi, Wang, dan T. H. William. 1994. Accounting Income Smoothing And Stockholder Wealth. *Journal Of Applied Business Research*, Summer, Vol 10.