

DAFTAR PUSTAKA

- Akbar, G. F. (2015). *Pengungkapan Other Comprehensive Income (OCI), Asimetri Informasi, dan Praktik Manajemen Laba*. Semarang: Skripsi Universitas Diponegoro.
- Ardison, K. M., Martinez, A. L., & Galdi, F. C. (2012). The Effect of Leverage on Earnings Management in Brazil. *Advances in Scientific and Applied Accounting* , 305-324.
- Armando, E. (2011). *Manajemen Laba melalui AkruaI dan Aktivitas Riil di Sekitar Penawaran Saham Tambahan dan Pengaruhnya Terhadap Kinerja Perusahaan: Studi pada Perusahaan yang Terdaftar di Bursa Efek Indonesia Tahun 2001-2007*. Jakarta: Skripsi Universitas Indonesia.
- Chen, T. (2010). Analysis on Accrual-Based Models in Detecting Earnings Management. *Lingnan Journal of Banking, Finance and Economics* , 1-65.
- Dechow, P. M., Kothari, S., & Watts, R. L. (1998). The Relation Between Earnings and Cash flows. *Journal of Accounting and Economics* , 133-168.
- Deloitte. (2009). *Deloitte*. Dipetik 12 16, 2015, dari iasplus: <http://www.iasplus.com/en/standards/ias/ias1>
- Fireescu, V. (2015). Comprehensive Income, A New Dimension in Performance Measurement and Reporting. *Procedia Economics and Finance* , 218-223.
- Geohive. (2012). *Economy-Major Exporting Countries (2012 rankings)*. Dipetik 12 19, 2015, dari Geohive: http://www.geohive.com/charts/ec_exim1.aspx
- Ghozali, I. (2011). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 19*. Semarang: Badan Penerbit Universitas Diponegoro.
- Gudono. (2011). *Analisis Data Multivariat*. Yogyakarta: Badan Penerbit Fakultas Ekonomi (BPFE).
- Hanafi, M. (2004). *Manajemen Keuangan*. Yogyakarta: Badan Penerbit Fakultas Ekonomi (BPFE).
- IAI. (1994). *Pernyataan Standar Akuntansi Keuangan No. 11: Penjabaran Laporan Keuangan dalam Mata Uang Asing*. 1994: Ikatan Akuntan Indonesia.

- IAI. (2007). *Pernyataan Standar Akuntansi Keuangan No. 16: Aset Tetap*. Jakarta: Ikatan Akuntan Indonesia.
- IAI. (2009). *PSAK No. 01 (Revisi 2009)*. Jakarta: Ikatan Akuntan Indonesia.
- IASB. (2007). *Presentation of Items of Other Comprehensive Income (OCI)*. Dipetik 12 15, 2015, dari IFRS: <http://www.ifrs.org/Current-Projects/IASB-Projects/Financial-Statement-Presentation/Phase-B-OCI/Documents/OCIFAQ.pdf>
- Jensen, M. C., & Meckling, W. H. (1976). Theory of The Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics* , 305-360.
- Lin, W., & Rong, M. (2012). Impacts of Other Comprehensive Income Disclosure on Earnings Mangement. *Nankai Business Review International* , 93-101.
- Llukani, T. (2013). Earnings Management and Firm Size: An Empirical Analyze in Albanian Market. *European Scientific Journal* , 135-143.
- Mayang, K. (2013). *Manajemen Laba Sebelum dan Sesudah Konvergensi IFRS Studi Empiris Pada Perusahaan di Bursa Efek Indonesia Tahun 2005-2012*. Yogyakarta: Skripsi Universitas Gadjah Mada.
- Nurdiniah, D., & Herlina, L. (2015). Analysis of Factors Affecting the Motivation of Earnings Management in Manufacturing Listed in indonesia Stock Exchange. *Research Journal of Finance and Accounting* , 100-107.
- Purwanti, M., & Kurniawan, A. (2013). The Effect of Earnings Management and Disclosure on Information Asymmetry. *International Journal of Scientific & Technology Research* , 98-107.
- Rahayu, A. (2009, 10 10). *Riset Akuntansi: AkruaI Diskresioner*. Dipetik 12 15, 2015, dari arie rahayu: <https://arierahayu.wordpress.com/2012/04/08/akruaI-diskresioner/comment-page-2/>
- Restuwulan. (2013). *Pengaruh Asimetri Informasi dan Ukuran Perusahaan Terhadap Manajemen Laba*. Bandung: Skripsi Universitas Widyatama.
- Sadeghi, S. A., & Zareie, B. (2015). Relationship Between Earnings Management and Financial Ratios at The Family Firms Listed in The Tehran Stock Exchange. *Indian Journal of Fundamental and Applied Life Sciences* , 1411-1420.

- Sinarto, R. J., & Christiawan, J. J. (2014). Pengaruh Penerapan IFRS terhadap Relevansi Nilai Laba Laporan Keuangan. *Tax & Accounting Review* .
- Suhardianto, N., & Harymawan, I. (2011). A Decade of Earnings Management Researches in Indonesia. *Asia Pacific Journal of Accounting and Finance* , 90-119.
- Suwardjono. (2005). *Teori Akuntansi Perekayasa Pelaporan Keuangan, Edisi Ketiga*. Yogyakarta: BPF.
- Swastika, D. L. (2013). Corporate Governance, Firm Size, and Earnings Mangement: Evidence in Indonesia Stock Exchange. *IOSR Journal of Business and Management* , 77-82.
- Tetuko, D. T. (2012). *Pengaruh Pengungkapan Other Comprehensive Income Terhadap Manajemen Laba (Studi pada Perusahaan Manufaktur Publik di Indonesia)*. Surakarta: Skripsi Universitas Sebelas Maret.
- Tounkara, A. H. (2011). A Comparative Study of Models to Reveal Earnings Management. *Thesis* .
- Utami, N. I. (2015). *Analisis Pengaruh Faktor Internal dan Eksternal Auditee terhadap Opini Audit Going Concern*. Yogyakarta: Skripsi Universitas Gadjah Mada.
- Watts, R. L., & Zimmerman, J. L. (1990). Positive Accounting Theory: A Ten Year Perspective. *The Accounting Review* , 131-156.
- Winarno, N. K. (2015). *Relevansi Nilai Relatif Total Laba Komprehensif dan Laba Bersih Terhadap Harga Saham (Studi Empiris Seluruh Perusahaan Terdaftar di Bursa Efek Indonesia Periode 2011-2013)*. Yogyakarta: Skripsi Universitas Gadjah Mada.
- Wolk, H. I., Dodd, J. L., & Rozycki, J. J. (2013). *Accounting Theory 8th edition*. California: Sage Publications Ltd.
- Zakaria, A. (2011). The Early Years Adoption of Cost or Revaluation Model For Property, Plant and Equipment in Indonesia. *Cambridge Business & Economics Conference* (hal. 1-28). UK: Cambridge University Press.
- Zamri, N., Rahman, R. A., & Isa, N. S. (2013). The Impact of Leverage on Real Earnings Management. *Procedia Economics and Finance* , 86-95.