

Daftar Pustaka

- Achleitner, A. K., Gunter, N., Kaserer, C., and Siciliano, G. 2014. *Real Earnings Management and Accrual Based Earnings Management in Family Firms*. *European Accounting Review*. Vol. 23: 431–461.
- Ali, Ashiq and Hwang, Lee-Seok. 2000. *Country-Specific Factors Related to Financial Reporting and the Value Relevance of Accounting Data*. *Journal of Accounting Research*, Vol. 38.
- Ali, A., Chen, T.Y., and Radhakrishnan, S. 2007. *Corporate Disclosures by Family Firms*. *Journal of Accounting and Economics*. Vol. 44: 238–286
- Andayani, W. 2014. Pengaruh Kepemilikan Keluarga Terhadap Pengelolaan Laba dan Kinerja Perusahaan: Ditinjau Dari Teori *Stewardship*. Disertasi Fakultas Ekonomika dan Doctor Universitas Gadjah Mada.
- Anderson, R.C. and Reeb, D. M. 2003. *Founding-Family Ownership and Firm Performance: Evidence from the S&P 500*. *The Journal of Finance*. Vol. 58: 1301-1328.
- Badertscher, B. A. 2011. *Overvaluation and Choice of Alternative Earnings Management Mechanisms*. *The Accounting Review*. Vol. 86: 1491–1518.
- Barth, M. E., Beaver, W. H., and Landsman, W. R. 2001. *The Relevance of the Value Relevance Literature for Financial Accounting Standard Setting: Another View*. *Journal of Accounting and Economics*. Vol 31: 77-104.
- Barth, M. E., Landsman, W. R., and Lang, M. H. 2008. *International Accounting Standards and Accounting Quality*. *Journal of Accounting Research*. Vol. 46: 467-498.
- Baum, C.F. 2001. *Residual Diagnostics for Cross-Section Time Series Regression Models*. *The Stata Journal*. Vol. 1: 101–104.
- Brochet, F., Jagolinzer, A. D., and Riedl, E. J. 2013. *Mandatory IFRS Adoption and Financial Statement Comparability*. *Contemporary Accounting Research*. Vol. 30: 1373-1400.

- Bryce, M., Ali, M. J., and Mather, P. R. 2015. *Accounting Quality in the Pre or Post IFRS Adoption Periods and the Impact on Audit Committee*. Pacific-Basin Finance Journal. Vol. 35: 163-181.
- Callao, S. and Jarne, J. I. 2010. *Have IFRS Affected Earnings Management in the European Union*. Accounting in Europe. Vol. 7: 159–189.
- Carney, R. W. and Child, T. B. 2013. *Changes to the Ownership and Control of East Asian Corporation Between 1996 and 2008: The Primacy of Politics*. Journal of Financial Economics. Vol. 107: 494-513.
- Cascino, S., Pugliese, A., Mussolino, D., and Sansone, C. 2010. *The Influence of Family Ownership on the Quality of Accounting Information*. Family Business Review. Vol. 23: 246–265
- Chau, G. and Gray, S. J. 2010. *Family Ownership, Board Independence and Voluntary Disclosure: Evidence from Hong Kong*. Journal of International Accounting, Auditing and Taxation. Vol. 19: 93-109.
- Cheong, C. S., Kim, S. and Zurbruegg, R. 2010. *The impact of IFRS on financial analysts' forecast accuracy in the Asia-Pacific region: The case of Australia, Hong Kong and New Zealand*. Pacific Accounting Review. Vol. 22: 124-146.
- Chen, S., Chen, X., and Chengf, Q. 2008. *Do Family Firms Provide More or Less Voluntary Disclosure*. Journal of Accounting Research. Vol. 46: 499-536.
- Chi, C. W., Hung, K., Cheng, H. W., and Lieu, P. T. 2015. *Family Firms and Earnings Management in Taiwan: Influence of Corporate Governance*. International Review of Economics and Finance. Vol. 36: 88-98.
- Chiang, S., Kleinman, G., and Lee, P. 2017. *Do Non-Staggered Board Elections Matter to Earnings Quality and The Value Relevance of Earnings and Book Value*. Review of Accounting and Finance. Vol 16: 46-66.
- Chua, Y. L., Cheong, C. S., and Gould, G. 2012. *The Impact of Mandatory IFRS Adoption on Accounting Quality: Evidence from Australia*. Journal of International Accounting Research. Vol. 11: 119-146.

- Chu, W. 2011. *Family Ownership and Firm Performance: Influence of Family Management, Family Control, and Firm Size*. Asia Pacific Journal Management Vol 28:833–851.
- Choi, Y.S., Peasnell, K. and Toniato, J. 2013. *Has the IASB Been Successful in Making Accounting Earnings More Useful for Prediction and Valuation? UK Evidence*. Journal of Business Finance and Accounting. Vol. 40: 741-768.
- Claessens, S., Djankov, S., and Lang, H.P. Larry. 2000. *The Separation of Ownership and Control in East Asian Corporation*. Journal of Financial Economics. Vol. 58: 81-112.
- Clarkson, P., Hanna, J. D., Richardson, G. D., and Thompson, R. 2011. *The Impact of IFRS Adoption on the Value Relevance of Book Value and Earnings*. Journal of Contemporary Accounting and Economics. Vol. 7: 1-17.
- 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. Vol. 83: 757–787.
- Cohen, D. A. and Zarowin, P. 2010. *Accrual-Based and Real Earnings Management Activities Around Seasoned Equity Offerings*. Journal Accounting Economics. Vol. 50:2–19
- Cupertino, C. M., Martinez, A. L., and Newton, C. Jr. 2015. *Earning Manipulations by Real Activities Management and Investors' Perception*. Research in International Business and Finance. Vol 34: 309-323.
- Dechow, P. M., Sloan, R. G., and Sweeney, A P. 1995. *Detecting Earnings Management*. The Accounting Review. Vol. 70: 193-225.
- Dechow, P. M. and Skinner, D. J. 2000. *Earnings Management: Reconciling the Views of Accounting Academics, Practitioners, and Regulators*. Accounting Horizons. Vol. 14: 235–250.
- Dichev, I., and Skinner, D. 2002. *Large-Sample Evidence on the Debt Covenant Hypothesis*. Journal of Accounting Research. Vol. 40: 1091–1123.
- Dimitropoulos, P. E., Asteriou, D., Kousenidis, D. and Leventis, S. 2013. *The Impact of IFRS on Accounting Quality: Evidence from Greece*. Advances in

- Accounting, Incorporating Advances in International Accounting. Vol. 29: 108–123.
- Doukakis, C. L. 2014. *The Effect of Mandatory IFRS Adoption on Real and Accrual Based Earnings Management Activities*. Journal Accounting Public Policy. Vol. 33: 551- 572.
- Drukker, D.M. 2003. *Testing for Serial Correlation in Linear Panel Data Models. The Stata Journal*. Vol. 3:168–77.
- Elias, N. 2012. *The Impact of Mandatory IFRS Adoption on Accounting Quality: Evidence from Australia*. Journal of International Accounting Research Vol. 11: 147–154.
- Ewert, R. and Wagenhofer, A. 2005. *Economic Effects of Tightening Accounting Standards to Restrict Earnings Management*. The Accounting Review. Vol. 80: 1101-1124
- Fan, J and Wong, T. J. 2002. *Corporate Ownership Structure and the Informativeness of Accounting Earnings in East Asia*. Journal of Accounting and Economics. Vol. 33: 401–425.
- Feliana, Y. K. 2007. Pengaruh Struktur Kepemilikan Perusahaan dan Transaksi Dengan Pihak-Pihak Yang Memiliki Hubungan Istimewa Terhadap Daya Informasi Akuntansi. Simposium Nasional Akuntansi X.
- Francis, B., Hasan, I., and Lingxiang, L. 2016. *Abnormal Real Operations, Real Earnings Management and Subsequent Crashes in Stock Prices*. Review Quantitative Finance Accounting. Vol. 46: 217-260.
- Gilson, R. J. 2006. *Controlling Shareholders and Corporate Governance: Complicating the Comparative Taxonomy*. Harvard Law Review. Vol. 119: 1641-1679.
- Gonzales, J. S. and Meca, E. G. 2014. *Does Corporate Governance Influence Earnings Management in Latin American Markets*. Journal of Business Ethics. Vol. 121: 419-440.

- Graham, J. R., Harvey, C.R., and Rajgopal, S. 2005. *The Economic Implications of Corporate Financial Reporting*. Journal of Accounting and Economics. Vol. 40: 3–73.
- Guay, W., Kothari, S.P., and Watts, R.L. 1996. *A Market Based Evaluation of Discretionary Accrual Models*. Journal of Accounting Research. Vol. 34: 83–105.
- Gujarati, D.N. and Porter, D.C. 2009. *Basic Econometrics*. Fifth Edition. New York: McGraw Hill Irwin: 591-613.
- Gunny, K. 2010. *The Relation Between Earnings Management Using Real Activities Manipulation and Future Performance: Evidence from Meeting Earnings Benchmarks*. Contemporary Accounting Research. Vol. 27: 855–888.
- Guo, J., Huang, P., Zhang, Y., and Nan Z. 2015. *Foreign Ownership and Real Earnings Management: Evidence from Japan*. Journal of International Accounting Research. Vol. 14: 185-213.
- Habib, A. 2004. *Impact of Earning Management on Value Relevance of Accounting Information: Empirical Evidence from Japan*. Managerial Finance. Vol. 30: 1-15.
- Hair, J. F., Black, W. C., Babin, B. J., and Anderson, R. E. 2014. *Multivariate Data Analysis*. Pearson Education Limited.
- Healy, P. M. and Wahlen, J. M. 1999. *A Review of the Earnings Management Literature and Its Implication for Standard Setting*. Accounting Horizon. Vol. 13: 365-383.
- Hoechle, D. 2007. *Robust Standard Errors for Panel Regressions with Cross Sectional Dependence*. The Stata Journal. Vol. 7: 281–312.
- IFRS.org.2016. Ifrs Application Around The World: Jurisdictional Profile Indonesia. <http://www.ifrs.org/Use-around-the-world/Documents/Jurisdiction-profiles/Indonesia-IFRS-Profile.pdf>. Diakses tanggal 8 April 2017. `16.30 WIB.
- Ismail, W. A. W., Kamarudin, K. A., Zijl, T. V. and Dunstan, Keitha. 2013. *Earnings Quality and the Adoption of IFRS Based Accounting Standard*. Asian Review of Accounting. Vol. 21: 53-72.

- Jensen, M. C. and Meckling, W.H. 1976. *Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure*. Journal of financial Economics. Vol. 3: 305-360.
- Jiraporn, P. and DaDalt, P. J. 2009. *Does Founding Family Control Affect Earnings Management*. Applied Economics Letters. Vol. 16: 113-119.
- Kargin, S. 2013. *The Impact of IFRS on the Value Relevance of Accounting Information: Evidence From Turkish Firms*. International Journal of Economics and Finance. Vol. 5: 71-80.
- La Porta, R., Lopez-De-Silanes, F., Shleifer, A. and Vishny, R.W. 2000. *Agency Problems and Dividend Policies Around the World*. The Journal of Finance. Vol. 55: 1-33.
- Marquardt, C. A. and Christine, I. Wiedman. 2004. *The Effect of Earnings Management on the Value Relevance of Accounting Information*. Journal of Business Finance & Accounting. Vol. 31: 297-332.
- Matsuura, S. 2008. *On the Relation Between Real Earnings Management and Accounting Earnings Management: Income Smoothing Perspective*. Journal of International Business Research. Vol. 7: 63-77.
- Min Tsao, S., Hung Lin, C. and Chen, V.Y.S. 2015. *Family Ownership as a Moderator Between R&D Investments and CEO Compensation*. Journal of Business Research. Vol. 68: 599-606.
- Mulyani, E., Singh, H. and Mishra, S. 2016. *Dividends, Leverage, and Family Ownership in the Emerging Indonesia Market*. Journal of International Financial, Market, Institution, and Money. Vol. -: 1-14.
- Muttakin, M. B., Monem, R. M., Khan, A. and Subramaniam, N. 2015. *Family Firms, Firm Performance and Political Connections: Evidence from Bangladesh*. Journal of Contemporary Accounting and Economics. Vol 11: 215-230.
- O'Boyle, E. H. Jr., Rutherford, M. W. and Pollack, J. M. 2010. *Examining the Relation Between Ethical Focus and Financial Performance in Family Firms: an Exploratory Study*. Family Business Review. Vol 23: 310-326.

- Ohlson, J. 1995. *Earnings, Book Values and Dividends in Equity Valuation: an Empirical Perspective*. Contemporary Accounting Research. Vol 18: 107-201.
- Razzaque, R. M., Ali, M. J., and Mather, P. R. 2015. *Real Earning Management in Family Firm: Evidence from an Emerging Economy*. Pacific-Basin Finance Journal. Vol -: 6-14
- Roychowdhury, S. 2006. *Earnings Management Through Real Activities Manipulation*. Journal of Accounting and Economics. Vol 42: 335–370.
- Schipper, K. 1989. *Commentary on Earning Management*. Accounting Horizon. Vol. 3: 91-102.
- Shan, Y. G. 2015. *Value Relevance, Earning Management and Corporate Governance in China*. Emerging Market Review. Vol. 23: 186-207.
- Siregar, S. V. and Utama, S. 2008. *Type of Earning Management and the Effect of Ownership Structure, Firm Size, and Corporate Governance Practice: Evidence from Indonesia*. The International Journal of Accounting. Vol. 43: 1-27.
- Siregar, S. V., Djakman, C.D., Maharani, A., Farahmita, A., and Ningrum, Agustin Setya. 2016. *Financial Instruments Disclosure: Comparison of Indonesian and UK Banks*. International Journal of Finance and Accounting. Vol. 5: 62-66.
- Suyatmini and AisyaSheilla FN. 2014. *Kajian Tentang Konvergensi International Financial Reportingstandard (IFRS) di Indonesia*. Jurnal Pendidikan Ilmu Sosial. Vol. 24 : 79-86.
- Tendeloo, B. V. and Vanstraelen, Ann. 2005. *Earnings Management Under German GAAP Versus IFRS*. European Accounting Review. Vol. 14: 155-180.
- Tsipouridou, M. and Spathis, C. 2012. *Earnings Management and the Role of Auditors in an Unusual IFRS Context: the Case of Greece*. Journal of International Accounting, Auditing and Taxation. Vol. 21: 62-78.

- Villalonga, B and Amit, R. 2006. *How Do Family Ownership, Control and Management Affect Firm Value*. Journal of Financial Economics. Vol. 80: 385-417.
- Wang, D. 2006. *Founding Family Ownership and Earning Quality*. Journal of Accounting Research. Vol. 44: 619-656.
- Watt, R. L. and Zimmerman, J. L. 1990. *Positive Accounting Theory: A Ten Year Perspective*. The Accounting Review. Vol. 65: 131-156.
- Wu, P., Gao, L. and Gu, T. 2015. *Business Strategy, Market Competition and Earnings Management Evidence from China*. Chinese Management Studies. Vol. 9: 401-424.
- Yip, R. W. Y. and Young, D. 2012. *Does Mandatory IFRS Adoption Improve Information Comparability*. The Accounting Review. Vol. 87: 1767-1789.
- Zang A. 2012. *Evidence on the Trade Off Between Real Activities Manipulation and Accrual Based Earning Management*. Accounting Review. Vol 87: 675–703.
- Zeghal, D., Chtourou, S. M., and Fourati, Y. M. 2012. *The Effect of Mandatory Adoption of IFRS on Earnings Quality: Evidence from the European Union*. Journal of International Accounting Research. Vol. 11: 1–25.
- Zhou, J. 2008. *Financial Reporting after the Sarbanes-Oxley Act: Conservative or Less Earnings Management*. Research in Accounting Regulation. Vol. 20: 187-192.