

DAFTAR PUSTAKA

- Belkaoui, A. 1976. The Impact of the Disclosure of the Environmental Effects of Organizational Behavior on the Market. *Financial Management Association International.*, Vol. 5, (4), pp 26-31.
- Boediono, G.S. 2005. Kualitas Laba: Studi Pengaruh Mekanisme Corporate Governance dan Dampak Manajemen Laba dengan Menggunakan Analisis Jalur. *Simposium Nasional Akuntansi VIII*, Solo.
- Bushee, B. 1998. Institutional Investor, Long-Term Investment, and Earnings Management. *Journal of Business Ethics.*, Vol. 60, (1) pp 175–199.
- Carroll, A.B. 1991. The Pyramid of Corporate Social Responsibility: Toward the Moral Management of Organizational Stakeholders. *Business Horizon.*, Vol. 7, (8), pp 39-48.
- Chih, H., C. Shen. and F. Kang. 2008. Corporate Social Responsibility, Investor Protection, and Earnings Management: Some International Evidence. *Journal of Business Ethics.*, Vol. 79, (1/2) pp 179–198.
- Clarkson, P.M. and G. Richardson. 2008. Revisiting the Relation Between Environmental Performance and Environmental Disclosure: An Empirical Analysis. *Accounting, Organisations and Society.*, Vol. 33, (8) pp 303-327.
- Cornett, 2006. Earnings Management, Corporate Governance, and True Financial Performance. *Working Paper. Boston College, Chestnut Hill, New York.*
- Daniri, M.A. 2008. *Standarisasi Tanggung Jawab Sosial Perusahaan (Bag I)*. <http://www.madani-ri.com/2008/01/17/standarisasi-tanggung-jawab-sosial-perusahaan-bag-i/> (diakses pada tanggal 7 Mei 2016).
- Dechow, P.M., R.G Sloan. and A.P. Sweeney. 1996. Causes and Consequences of Earnings Manipulation: Analysis of Firms Subject to Enforcement Actions by The SEC. *Contemporary Accounting Research.* Vol 13, (2) pp 1-36.
- Fama, E.F. and M.C. Jensen. 1983. Separation of Ownership and Control. *Journal of Law and Economics*, Vol 26, (3) pp 1-325.
- Ferreira, D.A., M.G. Avila. and M.D. Faria. 2010. Corporate Social Responsibility and Consumer's Perception of Price. *Social Responsibility Journal*, Vol.6, (2) pp 208-221.
- Fombrun, C. J., N.A. Gardberg. and J.M. Sever. 2000. The Reputation Quotient: A Multi-stakeholder Measure of Corporate Reputation. *Journal of Brand Management*, Vol 7, (4) pp 241-255.



UNIVERSITAS
GADJAH MADA

Manajemen Laba dan Pengungkapan Corporate Social Responsibility dengan Komisaris Independen dan Kepemilikan Institusional sebagai Variabel Pemoderasi
CAROLYN LUKITA, Prof. Dr. Indra Wijaya Kusuma, MBA.

Universitas Gadjah Mada, 2016 | Diunduh dari <http://etd.repository.ugm.ac.id/>

Gelb, D. S. and A. Strawser. 2001. Corporate Social Responsibility and Financial Disclosure: An Alternative Explanation for Increased Disclosure', *Journal of Business Ethics*, Vol. 33, (5) pp 1-13.

Graves, S.B. and S.A.Waddock. 1994. Institutional Owners and Corporate Social Performance. *Academy of Management Journal*, Vol. 37, (4) pp 1034-46.

Gray, R. 2005. Taking A Long View on What We Now Know About Social and Environmental Accountability and Reporting. *Electronic Journal of Radical Organisation Theory*, Vol. 9, (3) pp 1-31.

Gregory, H.J. 2000. *Corporate Governance and the Role of the Board of Directors*. Egon Zhender International.

Ghozali, I. 2009. *Aplikasi Multivariate dengan Program SPSS*. Badan Penerbit Universitas Diponegoro. Semarang.

Gujarati, D.N. and D.C. Porter. 2009. *Basic Econometrics*. Singapore. 5th Edition International. Mc. Graw-Hill.

Hair, J.F., W.C. Black., B.J. Babin., R.E. Andersen. and R.L. Tatham. 2010. *Data Analysis Multivariate. 8th Edition*. Perason Education. Inc. New Jearsey.

Hartono, J.2007. *Metodologi Penelitian Bisnis: Salah Kaprah dan Pengalaman-pengalaman*. Yogyakarta:BPFE.

Hackston, D. and J.Milne. 1996. Some Determinants Of Social And Environmental Disclosures In New Zaeland Companies. *Accounting, Auditingand Accountability Journal*, Vol. 9, (1) pp 77-108.

Healy, P. and J. Wahlen. 1999. A Review of The Earnings Manajement Literature and It's Implications for Standard Setting. *Accounting Horizon* Vol.12, (4) pp 25-55.

Hong, Y. and M.L. Andersen. 2011. The Relationship Between Corporate Social Responsibility and Earnings Management, An Exploratory Study. *Journal of Business Ethics*, Vol. 104,(4) pp 461- 471.

Jaggi, B., S. Leung., and F. Gul. 2009. Family Control, Board Independence and Earnings Management: Evidence Based on Hong Kong Firms. *Journal Account Public Policy*. Vol. 28, (3) pp 281–300.

Jensen, M.C. and W.H. Meckling. 1976. Theory Of The Firm: Manager Behavior, Agency Cost and Ownership Structure. *Journal of Financial Economics*, Vol. 3, (5) pp 305-360.

Jo, H., and A.M. Harjoto. 2011. Corporate Governance and Firm Value: The Impact of Corporate Social Responsibility. *Journal of Business Ethics*, Vol. 103, (3) pp 351-383.



UNIVERSITAS
GADJAH MADA

Manajemen Laba dan Pengungkapan Corporate Social Responsibility dengan Komisaris Independen dan Kepemilikan Institusional sebagai Variabel Pemoderasi
CAROLYN LUKITA, Prof. Dr. Indra Wijaya Kusuma, MBA.

Universitas Gadjah Mada, 2016 | Diunduh dari <http://etd.repository.ugm.ac.id/>

- Kim, Y., Park, M.S. and B. Wier. 2012. Is Earnings Quality Associated with Corporate Social Responsibility?. *The Accounting Review*, Vol. 87, (3) pp 761–796.
- Leuz, C., D. Nanda. and P. Wysocki. 2003. Earnings Management and Investors Protection: An International Comparison. *Journal of Financial Economics*, Vol. 69, (3) pp 505–527.
- Midiastuty, P.P. and M. Machfoedz. 2003. Analisis Hubungan Mekanisme Corporate Governance dan Indikasi Manajemen Laba. *Artikel Simposium Nasional Akuntansi (SNA) VI*, Surabaya.
- Patten, D.M. and G. Trompeter. 2003. “Corporate Responses to Political Costs: An Examination of the Relation Between Environmental Disclosure and Earnings Management,” *Journal of Accounting and Public Policy*. Vol. 22, (2) pp 83-9.
- Prior, D., J. Surroca. and J.A. Tribo. 2008. Are Socially Responsible Managers Really Ethical? Exploring the Relationship Between Earnings Management and Corporate Social Responsibility, Corporate Governance. *An International Review*, Vol. 16, (3) pp 443-459.
- Salama, K., N.A. Sun., Hussainey. and M. Habbash. 2010. Corporate Environmental, Disclosure, Corporate Governance, and Earnings Management. *Managerial Auditing Journal*, Vol.25, (77) pp 679-700.
- Sari, D. 2013. Tanggung Jawab Sosial Perusahaan, Kinerja Lingkungan, Keagresifan Pajak Perusahaan di Indonesia dan Dampak PP No. 93 Tahun 2010 terhadap Biaya Tanggung Jawab Sosia. *Laporan Akhir Hibah Awal RUUI 2012, Universitas Indonesia*.
- Scott, W. R. 2012. *Financial Accounting Theory 6th edition*. Toronto Pearson Education. Canada.
- Shleifer, A. and R.W.Vishny. 1997. A Survey of Corporate Governance. *Journal of Finance*, Vol.52, (2) pp 737-783.
- Shleifer, A. 2004. Does Competition Destroy Ethical Behavior?. *Working Paper*. Harvard University.
- Sun, N., A. Salama., K. Hussainey. and M. Habbash. 2010. Corporate Environmental Disclosure, Corporate Governance, and Earnings management. *Managerial Auditing Journal*. Vol.25, (27) pp679-700.
- Wallance, P. and J. Zinkin. 2005. Corporate Governance: Mastering Business in Asia. Singapore. *Jhon Wiley&Sons*.
- Watts, R.L. and J.L. Zimmerman. 1986. Positive Accounting Theory. Prentice Hall. *Journal of Business Ethics*, Vol. 104, (5) pp 461- 471.



UNIVERSITAS
GADJAH MADA

Manajemen Laba dan Pengungkapan Corporate Social Responsibility dengan Komisaris Independen dan

Kepemilikan Institusional sebagai Variabel Pemoderasi

CAROLYN LUKITA, Prof. Dr. Indra Wijaya Kusuma, MBA.

Universitas Gadjah Mada, 2016 | Diunduh dari <http://etd.repository.ugm.ac.id/>

Young, W.O., Y.C. Kyun. and M. Aleksey. 2011. The Effect of Ownership Structure on Corporate Social Responsibility: Empirical Evidence from Korea. *Journal of Business Ethics*, Vol. 104, (3) pp 283-297.

Zahra, S.A., R.L. Priem. and A.A. Rasheed. 2005. The Antecedents and Consequences of Top Management Fraud. *Journal of Management*, Vol 31, (3) pp 803-28.