



DAFTAR PUSTAKA

- Abor, J. 2008. "Agency Theoretic Determinants of Debt Levels: Evidence from Ghana." *Review of Accounting and Finance*, 7(2): 183-192.
- Barton, D., Coombes, P., dan Wong, S. C. 2004. "Asia's Governance Challenge." *McKinsey Quarterly*, 2, 55-61.
- Bhattacharryya, Nalinaksha. 2003. "Good Managers Invest More and Pay Less Dividends: A Model of Dividend Policy." *Advance in Financial Economics*, Vol 12, pp 24.
- Biddle, G. C., dkk. 2009. "How Does Financial Reporting Quality Relate to Investment Efficiency?" *Journal of Accounting and Economics* 48(2-3): 112-131.
- Cheng, Q. dan T. D. Warfield. 2005. "Equity Incentives and Earnings Management." *The Accounting Review* 80(2): 441-476.
- Cole, Rebel A. & Hamid Mehran. 1991. "Executive Compensation and Corporate Performance: Evidence from Thrift Institution."
- FCGI. (2001). Seri Tata Kelola Perusahaan (Corporate Governance) Jilid II. *Peranan Dewan Komisaris dan Komite Audit dalam Pelaksanaan Corporate Governance (Tata Kelola Perusahaan)*. Diambil kembali dari <http://www.fcgi.or.id/>
- Gibbons, R, and Murphy K J. 1990. "Relative Performance Evaluation for Chief Executive Officer." *Industrial and Labor Relations Review*, 43 : 30-51.
- Gitman, Lawrence . 2000. *Principles of Managerial Finance*. Massachusetts: Addison-Wesley Publishing Company.
- Gujarati, D.N. 2004. *Basic Econometrics* (Fourth Edition). New York: The McGraw-Hill Companies.
- Hayes, Rachel M. & Scott Schaefer. 1997. "Implicit and Explanatory Power Of Top Executive Compensation for Future Performance".
- Healy, P. M. 1985. "The Effect of Bonus Schemes on Accounting Decision." *Journal of Accounting and Economics* 7(1-3): 85-107.
- Hidayati, S.N. 2000. "Analisis Hubungan Antara Kompensasi Manajemen Senior, Kinerja Perusahaan dan Struktur Modal". Skripsi Fakultas Ekonomi Universitas Gadjah Mada.



- Irawan, H.P. 2012. "Pengaruh Kompensasi Manajemen dan Corporate Governance terhadap Manajemen Pajak Perusahaan." Skripsi Program Ekstensi Akuntansi Fakultas Ekonomi Universitas Indonesia, Depok.
- Jensen, M. C. 1986. "Agency Costs of Free Cash Flow, Corporate Finance, and Takeovers." *American Economics Review* 76(2): 323.
- Jensen, M.C., & Meckling, W.H. 1976. Theory of The Firm: Managerial Behavior, Agency Cost, and Ownership Structure." *Journal of Financial Economics*, 3, 35-60.
- Kang, S. -H., dkk. 2006. "Agency and Corporate Investment: The Role of Executive Compensation and Corporate Governance." *Journal of Business* 79(3): 1127-1148.
- Kato, Takao. & Cheryl Long. 2005. "Executive Compensation, Firm Performance, and Corporate Governance in China: Evidence from Firms Listed in the Shanghai and Shenzhen Stock Exchanges." <http://www.iza.org/publications/dps/>
- Kim, D and Suh, Y, 1993, "Incentive Efficiency of Compensation Based on Accounting and Market Performance." *Journal of Accounting and Economics*, 16: 25-53.
- KNKG. (2006). *Pedoman Umum Good Corporate Governance Indonesia*. Diambil kembali dari http://www.ecgi.org/codes/documents/indonesia_cg_2006_id.pdf
- Matolcsy, Zoltan P. 2007. "Executive Cash Compensation and Corporate Performance During Different Economic Cycles".
- McNichols, M.F dan S. R. Stubben. 2008. "Does Earnings Management Affect Firms' Investment Decision?" *Accounting Review* 83(6): 1571-1603.
- Minnick, K., & Noga, T. 2010. "Do Corporate Governance Characteristics Influence Tax Management?" *Journal of Corporate Finance*, 16, 703-718.
- Murphy, K, J, 1985, "Corporate Performance and Managerial Renumeration : An Empirical Analysis." *Journal of Accounting and Economics*, 7 : 11-42
- Myers, S. C. 2000. "Outside Equity". *Journal of Finance*, Vol. 55, No. 3: pp.1005-1037.
- Qi, S. 2014. "Corporate Sustainability Investment and Over-Investment of Free Cash Flow." *Global Conference on Business & Finance Proceedings* 9(1): 491-492.
- Rajan, G.R and Zingales, L. 1995. "What Do We Know About Capital Structure? Some Evidence From Internationl Data." *Journal of Finance*, 50: 1421-1460



- Richardson, S. 2006. "Overinvestment of Free Cash Flow." *Review of Accounting Studies* 11(2-3): 159-189.
- Rokhaniyah, Siti. 2014. "Kompensasi Berbasis Ekuitas, Manajemen Laba, dan Keputusan Investasi". Tesis Program Magister Sains Akuntansi Universitas Gadjah Mada, Yogyakarta.
- Shleifer, Andrei & Robert W. Vishny. 1997. "A Survey of Corporate Governance." *Journal of Finance Volume* 52, No. 2.
- Sun, L. 2012. "Executive Compensation and Contract-Driven Earnings Management Asian Academy of Management." *Journal of Accounting and Finance* 8(2): 111-127.
- Watson, Denzil & Antony Head. 2007. *Corporate Finance*. England: Prentice Hall.
- Widamuntini. Yunmas. 2010. "Analisis Pengaruh Kompensasi Manajemen Eksekutif Terhadap Kinerja Perusahaan Dengan Kebijakan Dividen Sebagai Variabel *Intervening*". Skripsi Program Akuntansi Fakultas Ekonomi Universitas Sebelas Maret, Surakarta.