

DAFTAR PUSTAKA

- Azlina, N. (2010). Analisis Faktor yang Mempengaruhi Manajemen Laba (Studi Pada Perusahaan yang Terdaftar di BEI). *Jurnal Pendidikan Ekonomi dan Bisnis*, 2(03), 55-81.
- Barnas, B. (2009). Teori Keagenan dan Manajemen Laba. *Jurnal Ekonomi, Keuangan, Perbankan dan Akuntansi*, Vol. 1, No. 1, 49 - 66.
- Brigham, E. F., & Houston, J. F. (2006). Fundamentals of Financial Management: Dasar-Dasar Manajemen Keuangan. Jakarta: Salemba Empat.
- Budi, V. S., & Hidayat, L. (2008). Analisis Leverage terhadap Kinerja Saham. *JAK (Jurnal Akuntansi): Kajian Ilmiah Akuntansi*, 131-155.
- Chariri, A., & Ghazali, I. (2003). Teori Akuntansi. Edisi Revisi. Semarang: Badan Penerbit Universitas Diponegoro.
- Cheng, Q., Warfield, T., & Ye, M. (2011). Equity incentives and earnings management: evidence from the banking industry. *Journal of Accounting, Auditing & Finance*, 26(2), 317-349.
- Elfira, A. (2014). Pengaruh Kompensasi Bonus Dan Leverage Terhadap Manajemen Laba (Studi Empiris Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2009-2012). *Jurnal Akuntansi*, 2(2), 35-56.
- Faulkender, M., Kadryzhanova, D., Prabhala, N., & Senbet, L. (2010). Executive Compensation: An Overview of Research on Corporate Practices and Proposed Reforms. *Journal of Applied Corporate Finance*, 22(1), 107-118.
- Ghazali, I. (2011). Analisis Multivariate dengan program IBM SPSS 19. Badan Penerbit Universitas Diponegoro, Semarang.
- Ghazali, I. (2016). Aplikasi Analisis Multivariete dengan Program IBM SPSS 23, Edisi Delapan. Penerbit Universitas Diponogoro. Semarang.
- Gunawan, I. K., Darmawan, N. A. S., SE, A., & Purnamawati, I. G. A. (2015). Pengaruh Ukuran Perusahaan, Profitabilitas, dan Leverage terhadap Manajemen Laba pada Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia (BEI). *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi) Undiksha*, 3(1), 67-79.
- Handayani, S., Seftianne, Ratih. (2011). Faktor-faktor yang mempengaruhi struktur modal pada perusahaan publik sektor manufaktur. *Jurnal Bisnis dan Akuntansi*, 13(1), 39-56.

- Healy. (1996). Discussion of a market-based evaluation of discretionary accrual models. *Journal of Accounting Research*, 34, 107-115.
- Healy, & Wahlen, J. M., Paul M. (1999). A review of the earnings management literature and its implications for standard setting. *Accounting horizons*, 13(4), 365-383.
- Helfert, E. A. (1996). Teknik analisis keuangan: petunjuk praktis untuk mengelola dan mengukur kinerja perusahaan. *Jakarta: Erlangga*.
- Hendriksen, E. S. (2002). Teori Akuntansi, diterjemahkan oleh Herman Wibowo, edisi V, jilid 2. *Jakarta: Interaksara*.
- Horne, V., James, C., & Wachowicz, J. (2009). Fundamentals of Financial Management, 13: Bask1.
- Indriani, Y., & Herry, L. (2010). *Kinerja Keuangan Terhadap Manajemen Laba*. Universitas Diponegoro. Thesis Ekonomi Diss(Undergraduate). (5(8))
- Indriantoro, N., & Supomo, B. (2011). Metodologi Penelitian Bisnis. *BPFE-Yogyakarta. Yogyakarta*.
- Irawan, W. A., & Syaichu, M. (2013). *Analisis Pengaruh Kepemilikan Institusional, Leverage, Ukuran Perusahaan dan Profitabilitas Terhadap Manajemen Laba*. (01), Fakultas Ekonomika dan Bisnis. Thesis Ekonomi Diss(Undergraduate). (13 - 38)
- Jelinek, K. (2007). The effect of leverage increases on earnings management. *The Journal of Business and Economic Studies*, 13(2), 24.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of financial economics*, 3(4), 305-360.
- Kaplan, I., & Denno, R. F. (2007). Interspecific interactions in phytophagous insects revisited: a quantitative assessment of competition theory. *Ecology letters*, 10(10), 977-994.
- Kasmir, D. (2012). Keuangan, Analisa Laporan Edisi 1-5. *Raja Wali Pers, Jakarta*.
- Lazzem, S., & Jilani, F. (2018). The impact of leverage on accrual-based earnings management: The case of listed French firms. *Research in International Business and Finance*, 44, 350-358.
- Nagar, V., Schoenfeld, J., & Wellman, L. (2019). The effect of economic policy uncertainty on investor information asymmetry and management disclosures. *Journal of Accounting and Economics*, 67(1), 36-57.

- Nalarreason, K. M., T. S., & Mardiati, E. (2019). Impact of Leverage and Firm Size on Earnings Management in Indonesia. *International Journal of Multicultural and Multireligious Understanding*, 6(1), 19. doi: 10.18415/ijmmu.v6i1.473
- Prasetya, P. J., & Gayatri, G. (2016). Pengaruh Ukuran Perusahaan Terhadap Manajemen Laba dengan Pengungkapan Corporate Social Responsibility Sebagai Variabel Intervening. *E-Jurnal Akuntansi*, 511-538.
- Sari, R. C., & Sholihin, M. (2019). Religiosity and clawback provision to curb earnings management. *Journal of Management, Spirituality & Religion*, 16(4), 372-390. doi: 10.1080/14766086.2019.1608462
- Sartono, A. (2001). Manajemen keuangan teori dan aplikasi. *Yogyakarta: BPFE*.
- Schabus, M. (2012). Equity Incentives and Opportunistic Real Earnings Management: MasterThesis.
- Scott, W. R., & Hall, P. (2009). Financial Accounting Theory.
- Scott, W. R., & O'Brien, P. C. (2003). *Financial accounting theory* (Vol. 3): Prentice Hall Toronto.
- Sudarmadji, A. M., & Sularto, L. (2007). Pengaruh Ukuran Perusahaan, Profitabilitas, dan Leverage terhadap Manajemen Laba. *JAK (Jurnal Akuntansi): Kajian Ilmiah Akuntansi*, 2(9), 37-55.
- Sugiri, S. (1998). Earnings Management. *Telaah Jurnal Ekonomi dan Bisnis*, 3(1).
- Sugiyono. (2011). Metodologi penelitian kuantitatif kualitatif dan R&D. *Alfabeta, Bandung*.
- Sugiyono. (2016). Metode kualitatif dan kuantitatif. *Cetakan ke-23. Alfabeta, Bandung*.
- Sulistyanto, S. (2008). *Manajemen Laba (Teori & Model Empiris)*: Grasindo.
- Sun, L. (2012). Executive Compensation And Contract-Driven Earnings Management. *Asian Academy of Management Journal of Accounting and Finance (AAMJAF)*, 8(2), 111-127-111-127.
- Swastika, D. L. T. (2013). Corporate governance, firm size, and earning management: Evidence in Indonesia stock exchange. *Journal of Business and Management*, 10(4), 77-82.
- Turegun, N. (2016). Effects of borrowing costs, firm size, and characteristics of board of directors on earnings management types: a study at Borsa Istanbul.

- Watts, R. L., & Zimmerman, J. L. (1986). Positive accounting theory.
- Watts, R. L., & Zimmerman, J. L. (1990). Positive accounting theory: a ten year perspective. *Accounting review*, 131-156.
- Wibowo, L. R. (2013). Public policy analysis on the development of a compensation institution model at Ciliwung Watershed. *Jurnal Manusia dan Lingkungan*, 20(3), 353-366.
- Widowati, N. (2009). Pengaruh corporate governance terhadap manajemen laba pada perusahaan manufaktur di Bursa Efek Indonesia. *Thesis Diss, Universitas Diponegoro Semarang*.
- Widyaningdyah, A. U. (2001). Analisis faktor-faktor yang berpengaruh terhadap earnings management pada perusahaan go public di Indonesia. *Jurnal Akuntansi dan Keuangan*, 3(2), 89-101.
- Xu, L., & Cui, W. (2014). An Empirical Study on the Effects of Equity Incentive of the Listed Corporations in the SME Board of China. *Technology and Investment*, 5, 2 (14), 26-31. doi: <http://dx.doi.org/10.4236/ti.2014.51004>
- www.idx.co.id