

## DAFTAR PUSTAKA

- Alijoyo, F., Antonius, 2003, *Keberadaan dan Peran Komite Audit Dalam Rangka Implementasi GCG*, Seminar Nasional FKSP/BUMN/BUMD, Surabaya.
- Anderson, Kirsten L., Daniel N Deli and Stuart L. Gillan, 2003, *Boards Of Directors, Audit Committee, and The Information Content Of Earnings*, Working Paper, September.
- Boediono, Gideon, S.B, 2005, *Kualitas Laba: Studi Pengaruh Mekanisme Corporate Governance dan Dampak Manajemen Laba Dengan Menggunakan Analisis Jalur*. Simposium Nasional Akuntansi VIII, Solo.
- Beattie, V., S. Brown., D. Ewer., B. John., S. Manson., D. Thomas., and M. Tuner, 1994, *Extraordinary Item and Income Smoothing, A Positive Accounting Approach*, Journal of Business Finance and Accounting, Vol.21. September, p.791-811.
- Bradbury, M.E., Mak, Y.T. da Tan, S.M., 2004, *Board Characteristics, Audit Committee Characteristics and Abnormal Accruals*, Working Paper, Unitec New Zealand and National University of Singapore.
- Cho, L.Y., and K. Jung, 1991, *Earnings Response Coefficients: A Synthesis of Theory and Empirical Evidence*, Journal of Accounting Literature, Vol.10. p.85-116.
- Collins, W.A., W.S. Hoopwood, and J.C. Mackeown, 1984, *The Predictability of Interim Earnings Over Alternative Quarters*, Journal of Accounting Research, Vol.22. No.2. p.467-479.
- dan Cynthia Afriani, 2005, *Praktek Corporate Governance dan Penciptaan Nilai Perusahaan: Studi Pengaruh Empiris di BEJ*, Usahawan, No.8, Tahun XXXIV, Agustus, Hal.3-14.
- Cornell, B. and W. Landsman, 1989, *Security Price Response to Quarterly Earnings Announcements and Analysts, Forecast Revision*, The Accounting Review, Vol.64. No.4. p.680-692.
- Daily, Catherine M., dan R. Dalton, 1994, *Corporate Governance and Bankrupt Firm: An Empirical Assessment*, Strategic Management Juornal, October, Vol.15 (8), 643-654.

- Daniati, Ninna., Suhairi, 2006, *Pengaruh Kandungan Informasi Komponen Laporan Arus Kas, Laba Kotor, dan Size Perusahaan Terhadap Expected Return Saham (Survey Pada Industri Textile dan Automotive yang terdaftar di BEJ)*, Simposium Nasional Akuntansi IX, Padang.
- Ghozali, Imam, 2002, *Aplikasi Analisis Multivariate Dengan Program SPSS*, Edisi Kedua, Badan Penerbit Universitas Diponegoro, Semarang.
- Hartono, J., 2000, *Teori Portofolio dan Analisis Investasi*, Edisi ke-2, BPFE, Yogyakarta.
- Hidayati, Ataina, 2000, *Kunci Sukses Komite audit independen*, JAAI, Vol.4, No.1, Hal. 99-109.
- Ikatan Akuntan Indonesia, 2004, *Standar Akuntansi Keuangan*, Salemba Empat, Jakarta.
- Kusumawati, Dwi Novi dan Bambang Riyanto, 2005, *Corporate Governance dan Kinerja: Analisis Pengaruh Compliance Reporting dan Struktur Dewan Terhadap Kinerja*, Simposium Nasional Akuntansi VIII, Solo.
- Kross, William and Douglas Schroeder, 1990, *An Investigation of Seasonality in Stock Price Response to Quarterly Earnings Announcement*, Journal of Business Finance and Accounting, Winter, p.649-675.
- Lee, J. and C.W. Park, 2000, *Intraday Stock Price Reactions to Interim-Quarter versus Fourth-Quarter Earnings Announcement*, Journal of Business Finance and Accounting, Vol.27. No.7 & 8. September/ October, p.1027-1046.
- Mardjana, I Ketut, 2000, *Corporate Governance dan Privatisasi*. Jurnal Reformasi Ekonomi Vol.2, No.2, Oktober-Desember, Hal. 28-37.
- Meythi, 2006, *Pengaruh Arus Kas Operasi Terhadap Harga Saham Dengan Persistensi Laba Sebagai Variabel Intervening*, Simposium Nasional Akuntansi IX, Padang.
- McMullen, D. A. and Raghunandan, K, 1996, *Enhancing Audit Committee Effectiveness*, Journal of Accounting, Agustus 1996.
- Purwanto, Marini, 2001, *Komite audit independen: Tinjauan Sejarah, Kerangka Teoritis, Kondisi Praktek di Indonesia, Temuan Empiris*. Jurnal Widya Manajemen dan Akuntansi. Vol, No.3, Desember, Ha. 204-211.
- Radita, Ken, 2006, *Analisis Pengaruh Mekanisme Good corporate governance (GCG) Terhadap Aktivitas Manajemen Laba Perusahaan: Studi*

- Terhadap Perusahaan Manufaktur Yang Terdaftar di BEJ*, Skripsi, Universitas Airlangga, Surabaya.
- Suaryana, Agung, 2005, *Pengaruh Komite Audit Terhadap Kualitas Laba*, Simposium Nasional Akuntansi VIII, Solo.
- Santoso, S, 2000, *Buku Latihan SPSS Statistik Parametrik*, PT. Elex Media Komputindo Kelompok Gramedia. Jakarta.
- Shleifer, A. and R.W. Vishny, 1997, *A Survey of Good corporate governance*, Journal of Finance, Vol.52. No.2. June, p.737-783.
- Schipper, Khaterine and Linda Vincent, 2003, *Earnings Quality*, Accounting Horizons, Vol.17. Supplement, p.97-110.
- Scott, William R., 2000, *Financial Accounting Theory*, Second edition. Canada: Prentice Hall.
- Suwardjono, 1997, *The Impact of Accounting Methods on The Association Between Unexpected Earnings and Abnormal Returns: The Case of Oil and Gas Industry*, Desertasi Kent State Univesrsity.
- Teets, W.R. dan Wasley, C.E., 1996, *Estimating Earnings Response Coefficient: Pooled versus Firm Specific Models*, Journal Of Accounting Economics 21 (June) Hal.279-295.
- Utama, Siddharta, 2000, *Teori dan Riset Akuntansi Positif: Suatu Tinjauan Literatur*, Jurnal Ekonomi dan Bisnis Indonesia, Vol.15, No.1, Hal.83-96.
- Vafeas, Nikos, 2000, *Board Structure and Informativeness of Earnings*, Journal of Accounting and Public Policy, Vol.19. p.139-160.
- Wardhani, Ratna, 2006, *Mekanisme Corporate Governance Dalam Perusahaan Yang Mengalami Masalah Keuangan (Financially Distressed Firms)*, Simposium Nasional Akuntansi IX, Padang.