

DAFTAR PUSTAKA

- Aditya, Ferry dan Juniarti.” *Corporate Social Responsibility (CSR) Performance and Accrual Quality: Case study on Firms Listed on Indonesia Stock Exchange (IDX)*”, ***Business and Economic Research*** ISSN 2162-4860, Vol. 6, No. 2. 2016.
- Anderson, Ronald C., Mansi, Sattar A., & David M. *Board Characteristic, Accounting Report Integrity, and the Cost of Debt.* ***Journal of Accounting and Economics*** Vol 37. 2004.
- Andersen, Margareth L, Yangtao Hong dan Lori Olsen.” *Accruals Quality and Corporate Social Responsibility: The Role of Industry*”, ***Journal of Accounting and Finance*** vol. 12(2) . 2012.
- Anggraini, Sari dan Sidharta Utama.” Pengaruh Efektivitas Peran Komite Audit, Proporsi Komisaris Independen dan Kualitas Audit Terhadap Kualitas AkruaI”,**Simposium Nasional Akuntansi XVI.** 2013.
- Atmini, Sari. “Pengaruh *Mekanisme Corporate governance* terhadap *Innate Accruals Quality* dan *Discretionary Accruals Quality*”, ***Jurnal Aplikasi Manajemen*** Vol 9. 2011.
- Boediono, Gideon SB. “Kualitas Laba: Studi Pengaruh *Mekanisme Corporate Governance* dan Dampak Manajemen Laba Dengan Menggunakan Analisis Jalur”, ***SNA*** VII. 2005.
- Boulton, Thomas J., Scott B. Smart, dan Chad J. Zutter.” *Earnings Quality and International IPO Underpricing*”, ***The Accounting Review***. 2011, 86(2):483-505.
- Davies, Lilian O Nkanbia, Ferry B Gberegbe, Clifford O Ofurum dan Solomon Egbe.” *Corporate Governance and Earnings Quality of Listed Banks in Rivers State.*” ***International Journal of Business and Management Invention***, Volume 5 Issue 7 , July, 2016.
- Dechow, Patricia and Ilia Dichev.”The Quality of Accruals and Earnings : The Role of Accruals Estimation Errors”, ***Accounting Review***. 2002, hal 77
- Ghozali, Imam. Ratmono, D. **Analisis Multivariat dan Ekonomika: Teori, Konsep, dan aplikasi dengan Eviews 8.** Semarang: Universitas Diponegoro, 2013.

- Gurendrawaty, Ety.” *The Effect of Growth Company Growing Opportunities Capital Structure and Company Size to the Quality of Financial Statements with Earnings Management as Moderating Variables*” **Research Journal of Finance and Accounting Vol.6**. 2015.
- Hadi, Nor. **Corporate Social Responsibility**. Yogyakarta: Graha Ilmu, 2011.
- Kieso, Donald. E, Jerry J. Weygant, dan Terry D. Warfield. **Intermediate Accounting**. New York: Wiley & Sons, Inc, 2011.
- Lev, Baruch.” *Corporate Earnings: Facts and Fiction*”, **Journal of Economic Perspectives**. 2003
- Kent, Pamela and James Routledge.” *Innate and discretionary accruals quality and corporate governance*”, **Accounting and Finance 50 (2010) 171–195**.
- Kurniawan, Wahyu. **Corporate Governance Dalam Aspek Hukum Perusahaan**” Jakarta: Pustaka Utama Grafiti, 2012.
- Mardikanto, Totok. **Corporate Social Responsibility**. Bandung: Alfabeta, 2014.
- Mukti, Aloysius H., dan Ratna Wardhani.” *Corporate Governance Mechanism, Audit Quality, and Accrual Quality:Indonesia Manufacturing Company Evidence.*” **IAMURE International Journal of Business and Management. Vol.3 July**, 2012.
- Panahian, Hossein, Hassan Ghodrati and Majid Nazari.” *Innate and discretionary accruals quality and corporate governance: A case study of Tehran Stock Exchange.*” **Management Science Letters 2 (2012) 3023–3030**.
- Puteri, Anggia dan Abdul Rohman.” *Analisis Pengaruh Investment Opportunity Set (Ios) Dan Mekanisme Corporate Governance Terhadap Kualitas Laba Dan Nilai Perusahaan*”, **Diponegoro Journal of Accounting**. 2012
- Rachmawati, Andri dan Hanung Triatmoko.”*Analisis Faktor-Faktor Yang Mempengaruhi Kualitas Laba Dan Nilai Perusahaan*”, **SNA X**. 2007.
- Rezaee, Zabhibollah. **Financial Statement Fraud Prevention and Detection**. New York: John Wiley and Sons, Inc. 2002.
- Rezaee, Zabhibollah. **Corporate Governance And Ethics**. New York: John Wiley and Sons, Inc. 2009.
- Riswandi, Pedi.” *Pengaruh Kepemilikan Manajerial, Proporsi Komisaris Independen Terhadap Kualitas Laba.*” **Ekombis Review**, 2015.
- Scott, William R. **Financial Accounting Theory**. Prentice Hall International Inc.: New Jersey, 2006.

- Simamora, Erikson dan Julita.” Pengaruh investment opportunity set (IOS), mekanisme *good corporate governance* dan reputasi KAP terhadap kualitas laba perusahaan (Studi empiris pada perusahaan property and real estate yang terdaftar di Bursa Efek Indonesia 2010-2012)”, **JOM FEKON Vol. 1**. 2014.
- Stice, James. Earl, Stice. Skousen, Fred. **Manajemen Laba dari Akuntansi Keuangan**. Jakarta: Salemba Empat, 2009.
- Subramanyam K.R dan John J. Wild . **Analisis Laporan Keuangan Edisi 10**. Jakarta: Salemba Empat, 2010.
- Sugiyono. **Metode Penelitian Administrasi Cetakan ke-19**. Bandung: Alfabeta, 2011.
- Surya, Indra dan Ivan Yustiavandana. **Penerapan Good Corporate Governance**. Jakarta: Kencana ,2006.
- Susanto, Siswarardika dan Veronica Siregar.” Corporate Governance, Kualitas Laba, Dan Biaya Ekuitas: Studi Empiris Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2009”, **Simposium Nasional Akuntansi 15 Banjarmasin 2012**.
- Teruel, Pedro García dan Pedro Martínez-Solano.” *Accruals quality and corporate cash holdings*”, **Accounting and Finance 49**. 2009, hal 95–115.
- Wijaya, Anggita Langgeng, Bandi, Sri Hartoko.” Pengaruh Kualitas AkruaL Dan Leverage Terhadap Cash Holding Perusahaan.” **Jurnal Akuntansi dan Keuangan Indonesia**, Desember 2010, Volume 7 - No. 2, hal 170 - 186
- Winarno, Wing Wahyu. **Analisis Ekonometrika Dan Statistika Dengan Eviews Edisi 2**. Yogyakarta: UPP STIM YKPN, 2010.
- Yamin, Sofyan, Lien A. Rachmah dan Heri Kurniawan.. **Regresi dan Korelasi dalam Genggaman Anda**. Jakarta: Salemba Empat. 2011
- www.tempo.co.id/hg/ekbis/2002/11/20/brk,20021120-02,id.html (diakses 18 Mei 2016)
- www.amerta.id (diakses 18 Mei 2016)
- www.beritasatu.com (diakses 18 Mei 2016)
- www.sahamok.com (diakses 18 Mei 2016)