

## DAFTAR PUSTAKA

- Akerlof, George A. 1970. **The Market for "Lemons": Quality Uncertainty and the Market Mechanism.** The Quarterly Journal of Economics, Vol. 84, No. 3, Pages 488-500.
- Amar, Walid Ben, et.al. 2013. **What Makes Better Boards? A Closer Look at Diversity and Ownership.** British Journal of Management, Vol. 24, Issue 1, Pages 85-101.
- Croson, Rachel and Uri Gneezy. 2009. **Gender Differences in Preferences.** Journal of Economic Literature, Vol. 47, No. 2, Pages 448–474.
- Dechow et.al. 2010. **Understanding Earnings Quality: A Review of The Proxies, Their Determinantsm and Their Consequences.** Journal of Accounting and Economics, Vol. 50, Issue 2-3, pages 344-401.
- Dimitrova, Denitsa. 2017. **The Impact of Social Ties and Gender Diversity on Earnings Quality.** Master Thesis: Radboud University.
- Financial Reporting Council. 2016. **The UK Corporate Governance Code.** <https://www.frc.org.uk/directors/corporate-governance-and-stewardship/uk-corporate-governance-code> (Diakses pada Senin, 2 April 2018).
- Gelen, Muhammad. 2016. **The Relation between Earnings Quality, CEO Compensation, and Capital Markets.** Master Thesis: Erasmus University Rotterdam.
- Gibson, Charles H. 2013. **Financial Reporting and Analysis.** USA: Cengage Learning.
- Ghosh, Aloker and Doochel Moon. 2010. **Corporate Debt Financing and Earnings Quality.** Journal of Business Finance and Accounting, Vol. 37, Issue 5, No. 6, Pages 538-559.
- Ghozali, Imam. 2013. **Analisis Multivariat dan Ekonometrika Teori, Konsep, dan Aplikasi dengan Program Eviews 8.** Semarang: Badan Penerbit – Undip.
- Ghozali, Imam. 2013. **Aplikasi Analisis Multivariete dengan Program IMB SPSS 23.** Semarang: Badan Penerbit – Undip.
- Glover, Saundra H, et.al. 2002. **Gender Differences in Ethical Decision Making.** Women in Management Review, Vol. 17, No. 5, Pages 217-227.

- Hakim, Ifsan Lukmanul. 2015. **Skandal Terungkap, CEO Toshiba Mundur.** <https://www.liputan6.com/bisnis/read/2277114/skandal-terungkap-ceo-toshiba-mundur> (Diakses pada Jum'at, 30 Maret 2018).
- Herawati, Nurul. 2010. **Manajemen Laba Pada Perusahaan yang Melanggar Perjanjian Kontrak.** Jurnal Ekuitas, Vol. 14, No. 1, Hal. 97-111.
- Higgins, Robert C, Jennifer L. Koski, and Todd Mitton. 2016. **Analysis for Financial Management.** New York: Mc Graw Hill Education.
- Hoang, Trang Cam, Indra Abeysekera and Shiguang Ma. 2015. **The Effect of Board Diversity on Earnings Quality: An Empirical Study of Listed Firms in Vietnam.** Australian Accounting Review, Vol. 00, Issue. 00, No. 00.
- Ikatan Akuntansi Indonesia. 2015. **PSAK 1: Penyajian Laporan Keuangan.** Jakarta: Ikatan Akuntansi Indonesia.
- Jensen, M. C., and W. H. Meckling. 1976. **Theory of The Firm: Managerial Behaviour, Agency Costs and Ownership Structure.** Journal of Financial Economics, Vol. 3, Hal. 305-360.
- Kallapur, Sanjay and Mark K. Trombeley. 2001. **The Investment Opportunity Sets: Detetminants, Consequences, and Measurement.** Managerial Finance, Vol. 27, Issue 3, Page 3-15.
- Kementrian BUMN. 2017. **Peraturan Menteri Badan Usaha Milik Negara Nomor PER - 01/MBU/06/2017 tentang Pedoman Penetapan Penghasilan Direksi, Dewan Komisaris, dan Dewan Pengawas Badan Usaha Milik Negara.** <http://jdih.bumn.go.id/lihat/PER-01/MBU/06/2017> (Diakses pada Jum'at, 30 Maret 2018).
- Kementrian Hukum dan HAM. 2007. **Undang Undang Nomor 40 Tahun 2007 tentang Perseroan Terbatas.** <http://peraturan.go.id> (Diakses pada Jum'at, 30 Maret 2018).
- Kieso, Donald E, Jerry J. Weygandt, and Terry D. Warfield. 2012. **Intermediate Accounting 14th Edition.** US: John Wiley & Sons Inc.
- Kreder, Robert. 2016. **Board Diversity and Earnings Quality: The Association between Female Board Presence and The Magnitude of Discretionary Revenue Activities Evidence From US Listed Firm.** Thesis: Erasmus University Rotterdam.

- Mahadeo J.D., Soobaroyen T., Hanuman V. 2012. **Board Composition and Financial Performance: Uncovering The Effects of Diversity in an Emerging Economy.** Journal of Business Ethics, 105(3), 375-388.
- Mishra, Ram and Shital Jhunjhuwala. 2013. **Diversity and The Effective Corporate Board 1st Edition.** Cambridge: Academic Press.
- Mulyani, Sri dan Nur Fadrijih Asyik. 2007. **Faktor-Faktor yang Mempengaruhi Earnings Response Coefficient Pada Perusahaan yang Terdaftar di Bursa Efek Jakarta.** Jurnal Akuntansi dan Auditing Indonesia, Vol 11, NO. 1, hal: 35–45.
- Myers, Stewart C. 1977. **Determinants of Corporate Borrowing.** Journal of Financial Economics, Vol. 5, Pages 147-175.
- Nachrowi, N. Djalal dan Hardius Usman. 2006. **Pendekatan Populer dan Praktis Ekonometrika untuk Analisis Ekonomi dan Keuangan.** Jakarta: LPFE Universitas Indonesia.
- Nasution, Damai dan Karin Jonnergard. 2016. **Do auditor and CFO Gender Matter to Earnings Quality?Evidence from Sweden.** Gender in Management: An International Journal, Vol. 32 Issue: 5, pp.330-351.
- Novianti, Rizki. 2012. **Kajian Kualitas Laba Pada Perusahaan Manufaktur yang Terdaftar di BEI.** Accounting Analysis Journal, Vol. 1 No. 2, Hal. 1-6.
- Nurhanifah, Yoga Anisa dan Tresno Eka Jaya. 2014. **Pengaruh Alokasi Pajak Antar Periode, Invetments Opportunity Sets, dan Likuiditas Terhadap Kualitas Laba.** Jurnal Wahana Akuntansi, Vol. 9 No. 2, Hal. 109-133.
- Paz, Veronica dan Syed Zaidi. 2014. **The Impact of CEO Stock Option Expensing As Per Sfas 123 (R) on Earnings Quality.** Journal of Business, Economics & Finance, Vol. 3, Issue 2, Pages 153-170.
- Paz, Veronica dan Thomas Griffin. 2016. **Granting Stock Options as Part of CEO Compensation and the Impact on Earnings Quality.** Journal of Multidiciplinary Research, Vol. 6, Issue 1, Pages 31-47.
- PT Bursa Efek Indonesia. 2017. **IDX Fact Book 2017.** <http://www.idx.co.id> (Diakses pada Senin, 2 April 2018).
- Putra, Noor Yudawan dan Subowo. 2016. **The Effect of Accounting Conservatism, Investment Opportunity Set, Leverage, and Company Size on Earnings Quality.** Accounting Analysis Journal, Vol. 5, No. 4, hal. 299-306.

- Rasheed, Rawal, Hina Kaynat, dan Raheel Nawaz. 2016. **The Relationship between CEO Compensation and Earnings Quality.** Industrial Engineering Letters, Vol.6, No. 5, Pages 11-16.
- Risdawary, Iin Mutmainah Eka dan Subowo. 2015. **Pengaruh Struktur Modal, Ukuran Perusahaan, Asimetri Informasi, dan Profitabilitas Terhadap Kualitas Laba.** Jurnal Dinamika Akuntansi, Vol. 7, No.2, hal.109-118.
- Robbins, Stephen P. 2015. **Organizational Behaviour Fifteenth Edition.** United State of America: Pearson.
- Ross, Stephen A. 1977. **The Determination of Financial Structure: The Incentive-Signalling Approach.** The Bell Journal of Economics, Vol. 8, No. 1, Pages 23-40.
- Rutledge, Robert W, Khondkar E. Karim, dan Taewoo Kim. 2016. **The FASB's and IASB's New Revenue Recognition Standard: What Will Be The Effect on Earnings Quality, Deferred Taxes, Management Compensation, and on Industry-Specific Reporting?.** The Journal of Corporate Accounting & Finance, Vol. 27, Issue 6, Pages 43-48.
- Safari, Maryam, Barry J. Cooper, and Steven Dellaportas. 2016. **The Influence of Remuneration Structures on Financial Reporting Quality: Evidence from Australia.** Australian Accounting Review, Vol. 26 Issue 1, No. 76, Pages 66-75.
- Scott, William R. 2015. **Financial Accounting Theory: Fourth Edition.** Toronto: Prentice Hall.
- Securities and Exchange Commision. 2007. **Executive Compensation and Related Person Disclosure.** <http://www.sec.gov> ((Diakses pada Senin, 2 April 2018).
- Sosiawan, Santhi Yuliana. 2012. **Pengaruh Kompensasi, Leverage, Ukuran Perusahaan, Earnings Power Terhadap Manajemen Laba.** Jurnal Riset Akuntansi dan Keuangan, Vol. 8, No.1, Hal. 79-89.
- Spence, Michael. 1973. **Job Market Signaling.** The Quarterly Journal of Economics, Vol. 87, No. 3, Pages 355-374.
- Spiceland, Charlene P, Leo L. Yang, Joseph H. Zhang. 2015. **Accounting Quality, Debt Covenant Desaign, and The Cost of Debt.** Review of Quantitative Finance and Accounting, Vol. 47, Issue 4, Pages 1271-1302.

- Srinidhi, Bin, Ferdinand A. Gul, Judy Tsui. 2011. **Female Directors and Earnings Quality.** Contemporary Accounting Research, Vol. 28, No. 5, Pages. 1610–1644.
- Subramanyam, K.R. 2017. **Analisis Laporan Keuangan.** Jakarta: Salemba Empat.
- Sudjana. 2009. **Metoda Statistika Edisi 6.** Bandung: PT.Tarsito Bandung.
- Sutopo, Bambang. 2012. **Utang dan Kualitas Laba.** Jurnal Akuntansi dan Manajemen, Vol. 23, Issue 2, Hal. 79-86.
- Tanomi, Rehobot. 2012. **Pengaruh Kompensasi Manajemen, Perjanjian Hutang, dan Pajak Terhadap Manajemen Laba Pada Perusahaan Manufaktur Indonesia.** Berkala Ilmiah Mahasiswa Akuntansi, Vol. 1, No. 3, Hal 30-35.
- Ummah, Muwachchidatul dan Bambang Subroto. 2013. **Pendanaan Utang Perusahaan dan Kualitas Laba.** Jurnal Ilmiah Mahasiswa FEB Universitas Brawijaya, Vol. 2, No.2.
- Utama, Chyntia A. 2002. **Tiga Bentuk “Masalah Keagenan (Agency Problem)” dan Alternatif Pemecahannya.** Usahawan, No.12, Hal. 14-24.
- Warianto, Paulina dan Ch. Rusiti. 2014. **Pengaruh Ukuran Perusahaan, Struktur Modal, Likuiditas dan Investment Opportunity Set (IOS) Terhadap Kualitas Laba Pada Perusahaan Manufaktur yang Terdaftar di BEI.** Modus Journal, Vol. 26, No.1, Hal. 19-32.
- Winarno, Wing Wahyu. 2011. **Analisis Ekonometrika dan Statistika dengan Eviews.** Yogyakarta: UPP STIM YKPN.
- Wirawan, Saldy. 2010. **Pengaruh Struktur Corporate Governance, Kontrak Hutang, dan Political Cos Terhadap Manajemen Laba Pada Perusahaan Manufaktur Periode 2006-2009.** Media Riset Akuntansi, Auditing, dan Informasi, Vol. 10, No.3, Hal. 1-14.
- Wulansari, Yenny. 2013. **Pengaruh Investment Opportunity Set, Likuiditas dan Leverage Terhadap Kualitas Laba Pada Perusahaan Manufaktur yang Terdaftar di BEI.** Jurnal Akuntansi, Vol. 1, No. 2, Hal. 1-24.
- Ye, Kangtao, Ran Zhang, Zabihollah Rezaee. 2010. **Does Top Executive Gender Diversity Affect Earnings Quality? A Large Sample Analysis of Chinese Listed Firm.** Advances in Accounting, incorporating Advances in International Accounting, Vol. 26, Pages. 47-54.

Yulius, Andre, Unggul Purwohedi, dan Ari Warokka. 2017. **Manajemen Laba: Bagaimana Dampaknya Terhadap IPO Underpricing?**. Jurnal Keuangan dan Perbankan, Vol. 21, No.2, Hal. 228–237.

Zein, Kartika Aulia. 2016. **Pengaruh Pertumbuhan Laba, Struktur Modal, Likuiditas, dan Komisaris Independen Terhadap Kualitas Laba Dimoderasi oleh Kompetensi Komisaris Independen**. Jurnal Online Mahasiswa FE UNRI Vol.3, N0.1 , Hal. 980-992.

[Http://www.idx.co.id](http://www.idx.co.id).

[Http://www.investopedia.com](http://www.investopedia.com).

[Http://www.simplestudies.com](http://www.simplestudies.com).