

DAFTAR PUSTAKA

- D. Burgstahler and Dichev I. 1997. Earnings management to avoid earnings decreases and losses. *Journal of Accounting and Economics* 24 (1): 99-126.
- Darmawati, Deni. Dkk, 2004. Corporate Governance dan Manajemen Laba: Suatu Studi Empiris. *Jurnal Bisnis dan Akuntansi*, Vol. 5, No. 1
- DeAngelo, L. 1986. Management buyouts of public stockholders. *The Accounting Review* 61 (3):400-420.
- Dechow, P. 1994. Accounting earnings and cash flows as measures of firm performance: The role of accounting accruals. *Journal of Accounting and Economics* 18 (1): 3-42.
- Ettredge, Michael, Lili Sun, Picheng Lee, and Asokan Anandarajan. "Is Earnings Fraud Associated with High Deferred Tax and/or Book Minus Tax Levels?," *Auditing: A Journal of Practice & Theory* 1-34. 2008
- Healy, P. M. and J. M. Wahlen. 1999. A review of the earnings management literature and its implications for standard setting. *Accounting Horizons* (December): 365-383.
- Healy, P. 1985. The effect of bonus schemes on accounting decisions. *Journal of Accounting and Economics* 7 (1-3): 85-107.
- Holland, K dan Jackson, R, 2004, Earning Management and Deffered Tax: *Accounting and Business Research*, Vol. 34 No. 2
- Irreza dan Yulianti, 2010, Penggunaan Komponen-Komponen Pembentuk Pajak Tangguhan dalam Mendeteksi Manajemen Laba: Sebuah Pendekatan Empiris, SNA XIII.
- Jensen, M.C. and W.F.Meckling, 1976, "Theory of the firm : Managerial behavior, agency costs and ownership structure," *Journal of Financial Economics*, Vol.3 October, pp. 305-360
- Jones, J. 1991. Earnings management during import relief investigations. *Journal of Accounting Research* 29 (2): 193-228.
- K.Palepu, P.Healy,V.Bernard, 2003. Business Analysis and Valuation using Financial Statements, 3rd edition, Thomson South Western.
- Lillian F. Mills and Kaye J. Newberry (2001) The Influence of Tax and Nontax Costs on Book- Tax Reporting Differences: Public and Private

Firms. The Journal of the American Taxation Association: Spring 2001, Vol. 23, No. 1, pp. 1-19.

Nasution, Marihot, dan Doddy Setiawan. 2007. Pengaruh Corporate Governance Terhadap Manajemen Laba Di Industri Perbankan Indonesia. SNA X.

[Patricia M. Dechow](#) and [Catherine M. Schrand](#), Earnings Quality, Research Foundation Publications, July 2004, Vol. 2004, No. 3.

Phillips, Pincus, Rego, 2002, Earnings Management: New Evidence Based on Deferred Tax Expense, Paper at SSRN.

Phillips, Pincus, Rego, Wan, 2004, Earnings Decomposing Changes in Deferred Tax Assets and Liabilities to Isolate Earnings Management Activities, SSRN.

Ross, S. 1977. The Determinant of Financial Structure: The Incentive Signaling Approach. *Bell Journal of Economics*. Spring: 23-40.

Sarwono, Jonathan. 2013. *Statistik Multivariat: Aplikasi untuk riset skripsi*. Yogyakarta : Andi Yogyakarta.

Siallagan, Hamonangan, dan Mas'ud Machfoedz. 2006. Mekanisme Corporate Governance, Kalitas Laba, dan Nilai Perusahaan. Makalah SNA IX.

Skinner, D. and R. Sloan. 2002. Earnings surprises, growth expectations, and stock returns or don't let an earnings torpedo sink your portfolio. *Review of Accounting Studies* (forthcoming).

Watts, R.L. dan Zimmerman, J.L. 1986. *Positive Accounting Theory*. Prentice Hall. Engelwood Cliffs. NJ.

W.R. Scott, Financial Accounting Theory (Third ed.), Pearson Education Canada Inc. (2003).

Yuliati, 2004, Kemampuan Beban Pajak Tangguhan dalam Memprediksi Manajemen Laba, SNA VII.

Yan, Xiong. 2006. Earning management and its measurement: A theoretical perspective. *Journal of American Acedemy of Business*, 9, 1(march): 214-219.