

## DAFTAR PUSTAKA

- Amin, M. A. (2018). *Filsafat Teori Akuntansi*. Magelang: UNIMMA PRESS.
- Anshori, M., & Iswati, S. (2009). *Metodologi Penelitian Kuantitatif*. Surabaya: Airlangga University Press.
- Atieh, A., & Hussain, S. (2012). Do UK Firms Manage Earnings to Meet Dividend Thresholds?. *Accounting and Business Research*, 42(1), 77-94.
- Basu, S. (1997). The Conservatism Principle and The Asymmetric Timeliness of Earnings. *Journal of Accounting and Economics*, 24, 3-37.
- Blaine, B. E. (2018). Winsorizing. *The SAGE Encyclopedia of Education Research, Measurement, and Evaluation*, 1817-1818.
- Chen, Q., Hemmer, T., & Zhang, Y. (2007). On the Relation Between Conservatism in Accounting Standards and Incentives for Earnings Management. *Journal of Accounting Research*, 45(3), 541-565.
- Cnnindonesia.com. (2019, 9 Agustus). Sulap Lapkeu, Mantan Dirut Hanson International Didenda Rp5 M. Diakses pada 25 Maret 2020, dari <https://www.cnnindonesia.com/ekonomi/20190809145515-92-419879/sulap-lapkeu-mantan-dirut-hanson-international-didenda-rp5-m>
- Daniel, N. D., Denis, D. J., & Naveen, L. (2008). Do Firms Manage Earnings to Meet Dividend Thresholds?. *Journal of Accounting and Economics*, 45, 2–26.
- DeAngelo, H., & DeAngelo, L. (2006). The Irrelevance of The MM Dividend Irrelevance Theorem. *Journal of Financial Economics*, 79, 293-315.
- DeAngelo, H., DeAngelo, L., & Skinner, D. J. (2000). Special Dividends and The Evolution of Dividend Signaling. *Journal of Financial Economics*, 57, 309-354.
- Dechow, P. M., Sloan, R. G., & Sweeney, A. P. (1995). Detecting Earnings Management. *The Accounting Review*, 70(2), 193-225.
- DeFond, M. L., & Park, C. W. (1997). Smoothing Income in Anticipation of Future Earnings. *Joumal of Accounting and Economics*, 23, 115-139.
- Degeorge, F., Patel, J., & Zeckhauser, R. (1999). Earnings Management to Exceed Thresholds. *The Journal of Business*, 72(1), 1-33.
- Duli, N. (2019). *Metodologi Penelitian Kuantitatif: Beberapa Konsep Dasar untuk Penulisan Skripsi & Analisis Data dengan SPSS*. Yogyakarta: Deepublish.

- Economy.okezone.com. (2019, 28 Juni). Kronologi Kasus Laporan Keuangan Garuda Indonesia hingga Kena Sanksi. Diakses pada 10 Maret 2020, dari <https://economy.okezone.com/read/2019/06/28/320/2072245/kronologi-kasus-laporan-keuangan-garuda-indonesia-hingga-kena-sanksi>
- Eisenhardt, K. M. (1989). Agency Theory: An Assessment and Review. *Academy of Management Review*, 14(1), 57-74.
- Fields, T. D., Lys, T. Z., & Vincent, L. (2001). Empirical Research on Accounting Choice. *Journal of Accounting and Economics*, 31, 255–307.
- Finance.detik.com. (2019, 27 Maret). Produsen Taro Diduga Gelembungkan Laporan Keuangan Rp 4 T. Diakses pada 10 Maret 2020, dari <https://finance.detik.com/bursa-dan-valas/d-4485663/produsen-taro-diduga-gelembungan-laporan-keuangan-rp-4-t>
- Ghozali, I. (2016). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 21* (8<sup>th</sup> ed.). Semarang: Badan Penerbit Universitas Diponegoro.
- Givoly, D., & Hayn, C. (2000). The Changing Time-Series Properties of Earnings, Cash Flows and Accruals: Has Financial Reporting Become More Conservative?. *Journal of Accounting and Economics*, 29, 287-320.
- Haque, A., Mughal, A., & Zahid, Z. (2016). Earning Manageent and The Role of Accounting Conservatism at Firm Level. *International Journal of Economics and Finance*, 8(2), 197-205.
- Healy, P. M., & Palepu, K. G. (1990). Effectiveness of Accounting-Based Dividend Covenants. *Journal of Accounting and Economics*, 12, 97-123.
- Healy, P. M., & Wahlen, J. M. (1999). A Review of the Earnings Management Literature and Its Implications for Standard Setting. *Accounting Horizons*, 13(4), 365-383.
- Hery. (2012). *Cara Mudah Memahami Akuntansi: Inti Sari Konsep Dasar Akuntansi*. Jakarta: Predanamedia Group.
- Hery. (2017). *Kajian Riset Akuntansi: Mengulas Berbagai Hasil Penelitian Terkini dalam Bidang Akuntansi dan Keuangan*. Jakarta: Grasindo.
- Huang, C. S., You, C. F., & Lin, S. H. (2009). Cash Dividends and Subsequent Earnings Growth. *Pacific-Basin Finance Journal*, 17, 594-610.
- Ikatan Akuntan Indonesia. (2018). *Standar Akuntansi Keuangan Efektif Per 1 Januari 2018*. Jakarta: Ikatan Akuntan Indonesia.
- Iline, J., & Susanto, Y. K. (2019). Manajemen Laba Pada Perusahaan Non Keuangan Di Indonesia. *Perbanas Review*, 4(1), 94-103.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of The Firm: Managerial Behavior, Agency Cost and Ownership Structure. *Journal of Financial Economics*, 3, 305-360.

- Juliandi, A., Irfan, & Manurung, S. (2014). *Metodologi Penelitian Bisnis: Konsep & Aplikasi*. Medan: UMSU PRESS.
- Kieso, D. E., Weygandt, J. J., & Warfield, T. D. (2014). *Intermediate Accounting: IFRS Edition (2<sup>nd</sup> ed)*. New Jersey: John Wiley & Sons, Inc.
- Komunitas Investor Saham Pemula (ISP). (2017). *#YuksBelajarSaham untuk Pemula*. Jakarta: Elex Media Komputindo.
- Kwon, S. S., Yin, Q. J., & Han, J. (2006). The Effect of Differential Accounting Conservatism on The “Over-Valuation” of High-Tech Firms Relative to Low-Tech Firms. *Review of Quantitative Finance and Accounting*, 27(2), 143-173.
- Lev, B. (1989). On the Usefulness of Earnings and Earnings Research: Lessons and Directions from Two Decades of Empirical Research. *Journal of Accounting Research*, 27, 153-192.
- Magrath, L., & Weld, L. G. (2002). Abusive Earnings Management and Early Warning Signs. *The CPA Journal*, 72(8), 50-54.
- Omar, N., Rahman, R. A., Danbatta, B. L., & Sulaiman, S. (2014). Management Disclosure and Earnings Management Practices in Reducing the Implication Risk. *Procedia – Social and Behavioral Sciences*, 145, 88-96.
- Pasaribu, R. B. F., Kowanda, D., & Widjastuty, E. D. (2016). Pengaruh Konservatisme Akuntansi, Kepemilikan Manajerial, Kebijakan Dividen, Ukuran Perusahaan, Leverage, Price Earning Ratio, Price to Book Value, dan Earning Per Share Terhadap Manajemen Laba. *Jurnal Ekonomi & Bisnis*, 10(2), 71-87.
- Purnomo, R. A. (2017). *Analisis Statistik Ekonomi dan Bisnis dengan SPSS (3<sup>rd</sup> ed)*. Ponorogo: WADE Group.
- Purwanti, D., & Sawitri, P. (2011). Dampak Rasio Keuangan Terhadap Kebijakan Deviden. *Jurnal Bisnis dan Manajemen*, 3(2), 125-134.
- Rankin, M., Ferlauto, K., McGowan, S., & Stanton, P. (2018). *Contemporary Issues in Accounting (2<sup>nd</sup> ed)*. Australia: John Wiley & Sons Australia, Ltd.
- Ruwanti, Sri. (2017). Pengaruh Konservatisme Akuntansi Pada Manajemen Laba. *WAHANA*, 20(2), 38-44.
- Sari, N. H., & Ahmar, N. (2014). Revenue Discretionary Model Pengukuran Manajemen Laba Berdasarkan Sektor Industri Manufaktur di Bursa Efek Indonesia. *Jurnal Akuntansi dan Keuangan*, 16(1), 43-51.
- Setianingsih, H. T. (2012). Teori Akuntansi Positif dan Konsekuensi Ekonomi. *Jurnal Akuntansi*, 16(3), 427-438.
- Soraya, I., & Harto, P. (2014). Pengaruh Konservatisme Akuntansi Terhadap Manajemen Laba Dengan Kepemilikan Manajerial Sebagai Variabel Pemoderasi. *Diponegoro Journal of Accounting*, 3(3), 1-11.

- Spiegel, M. R., Schiller, J., & Srinivasan, R. A. (2004). *Schaum's Outlines of Probabilitas dan Statistik (2<sup>nd</sup> ed)*. (Refina Indriasari, Penerjemah). Jakarta: Erlangga.
- Stolowy, H., & Breton, G. (2004). Accounts Manipulation: A Literature Review and Proposed Conceptual Framework. *Review of Accounting Finance*, 3(1), 5-92.
- Subkhan & Wardani, P. K. (2012). Reaksi Pasar Terhadap Pengumuman Dividend Initiation dan Dividend Omission. *Jurnal Dinamika Akuntansi*, 4(1), 27-35.
- Sulistyanto, S. (2008). *Manajemen Laba (Teori & Model Empiris)*. Jakarta: Grasindo.
- Sun, L., & Rath, S. (2012). Pre Managed Earnings Benchmarks and Earnings Management of Australian Firms. *Australasian Accounting, Business and Finance Journal*, 6(1), 29-56.
- Sutikno, M. R. (2006). 120 Solusi Mengelola Keuangan Pribadi. Jakarta: Elex Media Komputindo.
- Sutopo, Y., & Slamet, A. (2017). *Statistik Inferensial*. Yogyakarta: Andi.
- Warislan, P., Putra, W. E., & Tiswiyanti, W. (2018). Pengaruh Konservatisme Akuntansi Dan Pengungkapan Corporate Social Responsibility (CSR) Terhadap Manajemen Laba (Studi Empiris Pada Perusahaan Pertambangan Yang Terdaftar Di Bursa Efek Indonesia Periode 2015-2017). *Jurnal Akuntansi dan Auditing*, 15(2), 221 – 243.
- Watts, R. L. (2003). Conservatism in Accounting Part I: Explanations and Implications. *Accounting Horizons*, 17(3), 207-221.
- Watts, R. L., & Zimmerman, J. L. (1978). Towards a Positive Theory of the Determination of Accounting Standards. *The Accounting Review*, 53(1), 112-134.
- Watts, R. L., & Zimmerman, J. L. (1990). Positive Accounting Theory: A Ten Year Perspective. *The Accounting Review*, 65(1), 131-156.
- Wibisono, R. A., & Rudiawarni, F. A. (2015). Pengaruh Premanaged Earnings dan Dividen Yang Diharapkan Terhadap Praktik Manajemen Laba. *Jurnal Akuntansi dan Keuangan Indonesia*, 12(1), 1-18.
- Wibisono, B., & Fuad. (2019). Pengaruh Konservatisme Akuntansi Terhadap Manajemen Laba Pada Perusahaan Manufaktur di Indonesia. *Diponegoro Journal of Accounting*, 8(4), 1-13.