

## DAFTAR PUSTAKA

- Afza, T. dan Nazir, M.S. 2014. *Audit Quality and Firm Value: A Case of Pakistan*. Research Journal of Applied Science, Engineering and Technology. 7(9). pp. 1803-1810
- Ahmad, A.C. dan Jusoh, M.A. 2014. *Institutional Ownership and Market Based Performance Indicators: Utilizing Generalized Least Square Estimation*. Procedia – Social and Behavioral Sciences. Pp 477-485
- Al-Matari, E.M., Al Swidi, A.K., dan Fadzil, F.H.B. 2014. *The Effect of Board of Directors Characteristics, Audit Committee Characteristics and Executive Committee Characteristics on Firm Performance in Oman: An Empirical Study*. Asian Social Science. 10(11). pp. 149-171
- Almadara, Hafidza Ulfa. 2017. *Pengaruh Leverage Terhadap Manajemen Laba Dengan Corporate Governance Sebagai Variabel Moderasi Padaperusahaan perbankan Yang Terdaftar Di BEI*. Skripsi. Yogyakarta
- Alhadab, Mohammad. Clacher, Iain. 2017. *The Impact Of Audit Quality On Real And Accrual Earnings Management Around Ipos*. The British Accounting Review
- Amrizal. N. Rohmah, Stefi Hajar. 2016. *Pengaruh Kepemilikan Institusional, Dewan Komisaris Independen, Komite Audit Dan Kualitas Audit Terhadap Nilai Perusahaan*. Seminar Nasional Dan The 4th Call For Syariah Paper. ISSN 2460-0784
- Anita, Aprilia. Yulianto, Arief. 2016. *Pengaruh Kepemilikan Manajerial Dan Kebijakan Dividen Terhadap Nilai Perusahaan*. Management Analysis Journal 5(1)
- Anindyah, Prastiti. 2013. *Pengaruh Karakteristik Dewan Komisaris dan Komite Audit Terhadap Manajemen Laba*. Jurnal Universitas Dipenogoro. Vol.2 No.4
- Arun, T. G., Almahrog, Y. E., & Aribi, Z. A. 2015. *Female Directors And Earnings Management: Evidence From Uk Companies*. International Review Of Financial Analysis, 39, 137-146
- Badolato, P.G. Donelson, D.C. Ege, M. 2014. *Audit Committee Financial Expertise And Earnings Management: The Role Of Status*. Journal Of Accounting And Economics, 58. 208-230
- Baxter, Peter. Cotter, Julie. 2009. *Audit Committees and Earnings Quality*. School of Accounting, Economics and Finance. Faculty of Business University of Southern Queensland, Toowoomba

- Belkaoui, Ahmed Riahi. 2004. *Accounting Theory: Fifth Edition*. University of Illinois at Chicago Illinois, USA
- Bertrand, Marianne. Mehta, Paras. Mullainathan, Sendhil. 2002. *Ferretting Out Tunneling: An Application to Indian Business Groups*. National Bureau Economic Research
- Bilal. Chen, Songsheng. Komal, Bushra. 2018. *Audit Committee Financial Expertise And Earnings Quality: A Metaanalysis*. Journal Of Business Research 84 253–270
- Bonita, Annastacya Maria. 2014. *Analisis Pengaruh Praktik Corporate Governance Terhadap Manajemen Laba*. Semarang. Universitas Dipenogoro
- Caq. 2016. *Caq Insights: The Audit Committee Of The Future*. Washington, D.C., Usa: Center For Audit Quality
- Ching, C.P. Teh, B.H. San, O.T. Hoe, H.Y. 2015. *The Relationship Among Audit Quality, Earnings Management, And Financial Performance Of Malaysian Public Listed Companies*. International Journal Of Economics & Management. Vol. 9, No. 1, Pp. 211-229
- Chi, H-Y. Weng, T-C. 2014. *Managerial Legal Liability And Big 4 Auditor Choice*. Journal Of Business Research 67 (9): 1857–18
- Christiani, Ingrid. Nugrahanti, Y. Widi. 2014. *Pengaruh Kualitas Audit terhadap Manajemen Laba*. Jurnal Akuntansi dan Keuangan. Vol. 16 No.1
- Christiawan, Yulius Jogi. Tarigan, Josua. 2007. *Kepemilikan Manajerial: Kebijakan Hutang, Kinerja Dan Nilai Perusahaan*. Jurnal Akuntansi dan Keuangan. Vol. 9 No. 1
- Claessens, Stijn. Fan, Joseph PH. Lang, Larry HP. 2006. *The Benefits and Costs of Group Affiliation: Evidence From East Asia*. World Institute for Development Economics Research
- Commitee, Smith. 2003. *Audit Committees, Combined Code Guidance. A Report And Proposed Guidance By The Frc - Appointed Group*. London: Frc
- Darwis, H. 2012. *Manajemen Laba Terhadap Nilai Perusahaan dengan Corporate Governance Sebagai Pemoderasi*. Jurnal Keuangan dan Perbankan, 16 (1). 45-55
- DeAngelo, Linda Elizabeth. 1981. *Auditor Size and Audit Quality*. Journal of Accounting and Economics (3): 183-199

- Dhaliwal, Dan. Naiker, Vic. Navissi, Farshid. 2010. *The Association Between Accruals Quality and The Characteristics of Accounting Experts and Mix of Expertise on Audit Committee*. Contemporary Accounting Research. Vol.27. No.3. Pp.787-827
- Douma, Sytse. George, Rejie. Kabir, Rezaul. 2006. *Foreign and Domestic Ownership, Business Groups and Firm Performance: Evidence From a Large Emerging Market*. India: Tilburg University
- Martani, Dwi. Veronika, Sylvia. Wardani, Ratna. Farahmita, Aria. Tanudjaja, Edward. Hidayat, Taufik. 2012. *Akuntansi Keuangan Menengah Berbasis PSAK*. Jakarta: Salemba Empat
- Ernawati, Dewi. Widyawati, Dini. 2015. *Pengaruh Profitabilitas, Leverage dan Ukuran Perusahaan Terhadap Nilai Perusahaan*. Jurnal Ilmu & Riset Akuntansi. Volume 4, Halaman 2-3
- Gabrielsen, G. Gramlich, J.D. Plenborg, T. 2002. *Managerial Ownership, Information Content of Earnings and Discretionary Accruals in a Non-US Setting*. Journal of Business Finance and Accounting, 29. (7). 967-988
- Gerayli, M. Ma'atofa, S. Yane, S.A.M. 2011. *Impact of Audit Quality on Earning Management: From Iran*. Internasional Research Journal of Finance and Economics. Vol. 66, Pp. 77-84
- Ghafran, Chaudhry. O'sullivan, Noel. 2017. *The Impact Of Audit Committee Expertise On Audit Quality: Evidence From Uk Audit Fees*. The British Accounting Review 49 578-593
- Ghozali, Imam. 2013. *Aplikasi Analisis Multivariate dengan Program SPSS*. Edisi Ketujuh. Semarang: Badan Penerbit Universitas Diponegoro
- Griffin, A. 2016. *The Audit Committee Of The Future*. Diakses Pada 16 Mei 2019. Dari <http://Www.Directorscenter.Com/Audit-Committee-Future/>
- Guidry, Flora. J.Leone, Andrew. Rock, Steve. 1999. *Earnings-Based Bonus Plans and Earnings Management by Business-Unit Managers*. Journal of Accounting and Economics 26. Hlm: 113-142
- Hartono, Budi. 2016. *Pengaruh Struktur Modal Dan Profitabilitas Terhadap Nilai Perusahaan Pada Perusahaan Properti Di Bursa Efek Indonesia Tahun 2008-2012*. Tesis. Bandar Lampung
- Hery. 2010. *Potret Profesi Audit Internal (Di Perusahaan Swasta & Bumn Terkemuka)*. Bandung: Alfabeta
- Ikhsan, Arfan. dkk. 2018. *Metodologi Penelitian*. Medan: Madenatera

- Imanta, Dea. Satwiko, Rutji. 2011. *Analisis Faktor-Faktor Yang Mempengaruhi Kepemilikan Manajerial*. Jurnal Bisnis Dan Akuntansi Vol.13, No .1. Hlm.67-80
- Inaam, Z. Khamoussi, H. 2016. *Audit Committee Effectiveness, Audit Quality And Earnings Management: A Meta-Analysis*. International Journal Of Law And Management, 58(2), 179–196
- Indriani, P. Darmawan, J. Nurhawa.S. 2014. *Analisis Manajemen Laba Terhadap Nilai Perusahaan yang Terdaftar di Bursa Efek Indonesia*. Jurnal Akuntansi & Keuangan, 19-32
- Indriastuti, Maya. 2012. *Analisis Kualitas Auditor dan Corporate Governance terhadap Manajemen Laba*. Eksistensi. Vol. 4 No. 2
- Jefriansyah. 2015. *Pengaruh Kebijakan Hutang dan Manajemen Laba Terhadap Nilai Perusahaan*. Jurnal Elektronik Universitas Negeri Padang
- Jensen, Michael C. Meckling, William H. 1976. *Theory of The Firm: Managerial Behavior, Agency Costs and Ownership Structure*. Journal of Financial Economics 3. Hlm. 305-360
- Jong, A.D. Mertens, G. Poel, M.V.D. Dijk, R.V. 2014. *How Does Earnings Management Influence Investor's Perceptions of Firm Value? Survey Evidence From Financial Analysts*. Review of Accounting Studies. Vol.19 (2) Pp.606–627
- Juhmani, O. 2017. *Audit committee characteristics and earnings management: The case of bahrain*. International journal of accounting and financial reporting. Vol.7 No.1 Pp.11-28
- Khosravi, S. Fathi, Z. Valinia, S.N. 2014. *Investigating The Relationship Between Financial Evaluation (Economic and Market Value-Added) and Dividend Yield of The Companies Listed on Tehran Stock Exchange*. Journal of Current Research in Science, 2(1), 104-109
- Khurnanto, Rezky Farras. 2015. *Pengaruh Komite Audit dan Audit Eksternal Terhadap Manajemen Laba*. Skripsi. Semarang: Fakultas Ekonomi dan Bisnis Universitas Diponegoro
- Kim, Jeong-Bon. Simunic, Dan A. Stein, Michael T. Yi, Cheong H. 2006. *The Efficiency of Audit Production and The Pricing of Audit Services: Evidence From South Korea*. University of Oregon, Eugene
- Kieso. Weygandt. 2011. *Intermediate Accounting*. Edisi Tahun 2011. Jakarta: Erlangga

- Kurniati, Herni. 2016. *Pengaruh Board Size, Leverage, Dan Kualitas Audit Terhadap Nilai Perusahaan*. Jurnal Keuangan Dan Perbankan, Vol. 12, No.2
- Lahadalia, Bahlil. 2018. *Investasi Sektor Manufaktur*, [www.cnnindonesia.com](http://www.cnnindonesia.com)
- Li, Leon. Hwang, Nen-Chen Richard. 2018. *Do Market Participants Value Earnings Management? An Analysis Using The Quantile Regression Method*. Managerial Finance
- Li, J. Mangena, M. Pike, R. 2012. *The Effect of Audit Committee Characteristics on Intellectual Capital Disclosure*. Working Paper. Bradford University School of Management
- Maharianna, I.D.G. Ramantha, I.W. 2014. *Pengaruh Kepemilikan Manajerial dan Kepemilikan Institusional pada Manajemen Laba Perusahaan Manufaktur di Bursa Efek Indonesia*. Jurnal Akuntansi Universitas Udayana. Vol. 7 No. 2
- Marsha, Felicia. Ghozali, Imam. 2017. *Pengaruh Ukuran Komite Audit, Audit Eksternal, Jumlah Rapat Komite Audit, Jumlah Rapat Dewan Komisaris dan Kepemilikan Institusional terhadap Manajemen Laba*. Diponegoro Journal of Economics. Vol. 6, Hal 1-12
- Midiastuty, P.P. Mahfoedz, M. 2003. *Analisis Hubungan Mekanisme Corporate Governance dan Indikasi Manajemen Laba*. Seminar Nasional Akuntansi VI. 176-199
- Mishra, M. Malhotra, A.K. 2016. *Audit Committee Characteristics and Earnings Management: Evidence From India*. International Journal of Accounting and Financial Reporting. Vol.6 No.2 Pp.247-271
- Muttakin, Mohammad B. Khan, Arifur. G. Mihret, Dessalegn. 2017. *Business Group Affiliation, Earnings Management And Audit Quality: Evidence From Bangladesh*. Managerial Auditing Journal. Vol. 32 ISSN 4/5 Pp
- Novianti, Any. 2018. *Analisis Pengaruh Kepemilikan Manajerial Dan Kepemilikan Institusional Terhadap Nilai Perusahaan Dengan Struktur Modal Sebagai Variabel Intervening Pada Perusahaan Manufaktur Yang Tergabung Dalam Daftar Efek Syariah*. Skripsi. Surakarta
- Nugrahani, Cahaya. 2012. *Pengaruh Kualitas Audit Terhadap Nilai Perusahaan (Manajemen Laba Sebagai Variabel Intervening)*. Tesis. Surakarta
- O'Callaghan, Steve. Ashton, John. Hodgkinson, Lynn. 2018. *Earnings Management And Managerial Ownership In Private Firms*. Journal of Applied Accounting Research



- Pamuji, Sugeng. Trihartati, Aprilla. 2010. *Pengaruh Independensi dan Efektivitas Komite Audit Terhadap Manajemen Laba*. Universitas Diponegoro Semarang. Indonesia
- Permanasari, Wien Ika. 2010. *Pengaruh kepemilikan manajemen, kepemilikan institusional dan corporate social responsibility terhadap nilai perusahaan*. Skripsi. Semarang: Fakultas Ekonomi Universitas Diponegoro
- Pham, Ngoc Kim. Duong, Hung Nguyen. Quang, Tin Pham. 2017. *Audit Firm Size, Audit Fee, Audit Reputation And Audit Quality: The Case Of Listed Companies In Vietnam*. Asian Journal Of Finance & Accounting, Vol. 9, No. 1. ISSN 1946-052x
- Rahmani, Bi. Ahmadi, Nur. 2016. *Metodologi Penelitian Ekonomi*. Medan: Febi UIN SU Press
- Ridwan, Mochammad. Gunardi, Ardi. 2013. *Peran Mekanisme Corporate Governance Sebagai Pemoderasi Praktik Earning Management Terhadap Nilai Perusahaan*. Trikonomika. Vol. 12. No. 1
- Rusmin. 2010. *Auditor Quality and Earnings Management: Singaporean Evidence*. Managerial Auditing Journal. Vol. 25, Pp. 618-638
- Safari, Rizki Kurnia. Suzan, Leny. Aminah, Wiwin. 2018. *Effect of Managerial Ownership, Institutional Ownership and Assets Intangible Assessment to The Firm Value*. E-Proceeding of Management. Vol.5, No.1. ISSN: 2355-9357
- Saleem, Ebraheem. Alzoubi, Salem. 2016. *Audit Quality And Earnings Management: Evidence From Jordan*. Journal Of Applied Accounting Research. Vol. 17 Iss 2 Pp
- Salihi, A.A. Jibril, R.S. 2015. *The Effect of Board The Size and Audit Committee The Size on Earnings Mangement in Nigerian Consumer Industries Companies*. International Journal of Innovative Research and Development. Vol.4 No.3 Pp.84-91
- Sari, Ira Heny Ningrum. 2017. *Pengaruh Komite Audit, Dewan Komisaris, Ukuran Perusahaan, Dan Leverage Terhadap Manajemen Laba*. Skripsi. Surakarta
- Sarjono, Haryadi. Julianita, Winda. 2013. *SPSS VS LISREL: Sebuah Pengantar, Aplikasi untuk Riset*. Jakarta: Salemba Empat
- Sartono, Agus. 2012. *Manajemen Keuangan Teori dan Aplikasi. Edisi 4*. BPFE. Yogyakarta

- Scott, William R. 2014. *Financial Accounting Theory*. Seventh Edition. Canada Prentice Hall, 403
- Siam, Y.I.S.A. Laili, N.H.B. Khairi, K.F.B. Jebreel, M.F. 2014. *Audit Committee Characteristics, External Audit and Earnings Management Among Jordanian Listed Companies: Proposing Conceptual Framework*. Proceedings of The Australian Academy of Business and Social Sciences Conferences 2004 (In Partnership with The Journal of Developing Areas)
- Sholichah, Wulan Aminatus. 2016. *Pengaruh Struktur Kepemilikan, Ukuran Perusahaan Dan Leverage Terhadap Nilai Perusahaan*. Jurnal Ilmu & Riset Akuntansi 4(10)
- Sudjatna, Indiferent. Muid, Dul. 2015. *Pengaruh Struktur Kepemilikan, Keaktifan Komite Audit, dan Kualitas Audit terhadap Manajemen Laba*. Diponegoro Journal of Accounting. Vol. 4, No. 4
- Sulistiyanto, Sri. 2008. *Manajemen Laba Teori dan Model Empiris*. Jakarta: Grasindo
- Sunandar. Farida, Ida. Alfin, M. 2014. *Pengaruh Kualitas Audit dan Ukuran Komite Audit terhadap Manajemen Laba*. Jurnal Bisnis dan Manajemen. Vol. 2 No. 2 Hal. 132-143
- Subramanyam, K.R. John, J.Wild. 2010. *Analisis Laporan Keuangan*. Buku Satu, Edisi Sepuluh. Jakarta: Salemba Empat
- Sugiarti, Ika. 2015. *Pengaruh Kualitas Audit Terhadap Manajemen Laba (Studi Pada Perusahaan Perbankan Di Bursa Efek Indonesia Tahun 2012-2014)*. E-Journal Ekonomi Bisnis Dan Akuntansi
- Sugiyono. 2013. *Metode Penelitian Dan Bisnis (Pendekatan Kuantitatif, Kualitatif, R & D)*. Bandung: Alfabeta
- Sugiyono. 2015. *Metode Penelitian Bisnis*. Bandung: Alfabeta
- Supramono, Gatot. 2016. *BUMN Ditinjau Dari Segi Hukum Perdata*. Rineka Cipta. Indonesia
- Sukirni, Dwi. 2012. *Kepemilikan Manajerial, Kepemilikan Institusional, Kebijakan Dividen Dan Kebijakan Hutang Analisis Terhadap Nilai Perusahaan*. Accounting Analysis Journal 1(2)
- Thanatawee, Yordying. 2014. *Institutional Ownership and Firm Value in Thailand*. Asian Journal of Business and Accounting. 7(2). Pp. 1-22
- Ugwunta, D.O. Ugwuanyi, B.U. Ngwa, C.U. 2018. *Effect of Audit Quality on Market Price of Firms Listed on The Nigerian Stock Market*. Journal of Accounting and Taxation. Vol. 10 (6). Pp. 61-70

- Utami, Ajeng Elka Putri. 2017. *Pengaruh Manajemen Laba Terhadap Nilai Perusahaan Dengan Kualitas Audit Sebagai Variabel Pemoderasi*. Skripsi. Bandung
- Wardhani, Ratna. Joseph, Herunata. 2010. *Karakteristik Pribadi Komite Audit dan Praktik Manajemen Laba*. Simposium Nasional Akuntansi XIII
- Warfield, T.D. Wild, J.J. Wild, J.K. 1995. *Managerial Ownership Accounting Choices and Informativeness of Earnings*. Journal of Accounting and Economics. Vol.20 (1). Pp.61-91
- Weston, J. Fred. Thomas, E. Copeland. 2010. *Manajemen Keuangan Jilid 2*. Jakarta: Binarupa Aksara Publisher
- Wicaksono, A. 2011. *Pengaruh Laporan Audit Wajar Tanpa Pengecualian Dengan Paragraf Penjelasan Dan Laporan Audit Wajar Dengan Pengecualian Terhadap Abnormal Return*. Skripsi. Semarang: Fakultas Ekonomi Universitas Diponegoro
- Winarto, J. 2015. *The determinants of manufacturer firm value in Indonesia stock exchange*. International Journal of Information Business and Management, 7(4), 323
- Windharta, S.W. Ahmar, N. 2014. *Pengaruh Manajemen Laba Akrual dengan Pendekatan Revenue Discretionary Model Terhadap Kinerja Perusahaan*. Trikonomika. Vol.13 No.1 Pp.108-118
- Yansyah, Dedi. 2018. *Analisis Pengaruh Dewan Komisaris Dan Komite Audit Terhadap Nilai Perusahaan*. Skripsi. Bandar Lampung
- Yorke, S.M. Amidu, M. Boateng, C.A. 2016. *The Effects of Earnings Management and Corporate Tax Avoidance on Firm Value*. International Journal of Management Practice
- Zalata, Alaa Mansour. Roberts, Clare. 2017. *Managing Earnings Using Classification Shifting: UK Evidence*. Journal of International Accounting, Auditing and Taxation. Vol. 29. Hlm: 52-65
- Zahmatkessa, S. Rezazadeh, J. 2017. *The Effect Of Auditor Features On Audit Quality*. Tékhne - Review Of Applied Management Studies
- Zgarni, Inaam. Hlioui, Khmoussi. Zehri, Fatma. 2016. *Audit Committee's Effectiveness, Audit Quality And Earnings Management: Evidence From Tunisia*. Journal Of Accounting In Emerging Economies, Vol. 6 (2)





THE  
*Character Building*  
UNIVERSITY