

DAFTAR PUSTAKA

- Adisusilo, Pramudito. 2011. Pengaruh Pengungkapan Informasi Corporate Social Responsibility (CSR) dalam Laporan Tahunan Terhadap Earning Response Coefficient (ERC). **Skripsi**. Universitas Diponegoro Semarang.
- Ambarwati, Sri. 2008. Earnings Response Coefficient. **ISSN 1412-0204**, Vol.7, No.2. Fakultas Ekonomi Universitas Pancasila.
- Anderson, Kirsten L., Daniel N Deli, and Stuart L Gillan. 2003. Boards of Directors, Audit Committee, and The Information Content of Earnings. **Working Paper**, September.
- Angkoso, Willy Ciptadi. 2006. Pengaruh Debt Ratio dan Return of Equity Terhadap Pertumbuhan Laba di BEJ. **Skripsi**. Departemen Ekonomi Fakultas Ilmu Sosial. Universitas Negeri Semarang.
- Arens, Alvin A., and James K. Loebbecke. 2000. **Auditing : An Integrated Approach Eight Edition**. Upper Saddle River : Prentice – Hall, Inc.
- Badan Pengawas Pasar Modal. (<http://www.bapepam.go.id>).
- Ball, R., and P. Brown. 1968. An Empirical Evaluation of Accounting Income Numbers. **Journal of Accounting Research 6 (Autumn)**, hal. 159 – 178.
- Basu, Sudipto. 1977. The Conservatism Principle and The Asymmetric Timeliness of Earnings. **Journal of Accounting and Economics**. 24 pp. 3–37.
- Beaver, W. R. Lambert and D. Morse. 1980. The Information Content of Security Prices. **Journal of Accounting and Economics**. 24, pp. 3 – 37.
- Black, *et al.* 2003. Predicting Firm's Corporate Governance Choices: Evidence From Korea. **Working Paper**.
- Boediono, Gideon Setyo B. 2005. Pengaruh Mekanisme Corporate Governance Terhadap Manajemen Laba dan Dampaknya pada Kualitas Laba. **Jurnal Akuntansi/Th.IX/03/September/2005**.

- Chancera, Dhiba Meutya. 2011. Pengaruh Manajemen Laba Terhadap Biaya Modal Ekuitas pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia (BEI) Tahun 2008–2009. **Skripsi**. Universitas Diponegoro.
- Cho, J. Y., and K. Jung. 1991. Earnings Response Coefficient: A Sythesis of Theory and Empirical Evidence. **Journal of Accounting Literature**. 10: 85–116.
- Collins, D. W., and S. P. Kothari. 1989. An Analysis of Intemporal And Cross Sectional Determinants of Earnings Response Coefficient. **Journal of Accounting and Economics**. 11 : 143 – 182.
- Danim, Sudarwan. 2002. **Menjadi Peneliti Kualitatif**. Bandung: CV. Pustaka Setia.
- Darmawati, D. 2003. Corporate Governance dan Manajemen Laba : Suatu Studi Empiris. **Jurnal Bisnis dan Akuntansi**. Vol. 5, No. 1 April. Hal 47 – 68.
- Demsetz, H., and Kenneth Lehn. 1985. The Structure of Corporate Ownership : Causes and Consequences. **Journal of Political Economy**, Vol. 93, No. 6. December, p. 1155 – 1177.
- Dhaliwal, D. K., and S. Reynolds. 1994. The Effect of The Default Risk of Debt on The Earnings Response Coefficient. **The Accounting Review (April)**, pp. 412 – 420.
- Dhaliwal, D. S., and N. L. Farger. 1991. The Association Between Unexpected Earnings And Abnormal Security Returns In The Presence of Financial Leverage. **Contemporary Accounting Research**. 8 : 20 – 41.
- Dyer, J. C. IV., and A. J. McHugh. 1975. The Timeliness of The Australia Annual Report. **Journal of Accounting Research**. Autumn, pp. 204 – 220.
- Easton, P. D., and M. E. Zmijewski. 1989. Cross – Sectional Variation in The Stock Market Response To Accounting Earnings Announcements. **Journal of Accounting And Economis (July)** : 117 – 141.
- Fama, E. F., and M. C. Jensen. 1983. Separation of Ownership and Control. **Journal of Law and Economics**, Vol. 26. P. 301 – 325.

- FASB. 1985. **Account Standars, Original Pronouncement**. As of Juni. New York : McGraw Hill.
- FASB. 1980. Elements of Financial Statements. **Statements of Financial Accounting Concept No. 6**. Stamford. Connected : FASB.
- Febrianto, R. 2005. The Effect of Ownership Concentration of The Earnings Quality : Evidence from Indonesian Companies. **Journal Riset Akuntansi Indonesia 8 (2)**.
- Forum For Corporate Governance in Indonesia. 2001. **Peranan dalam Komisaris dan Komite Audit dalam Pelaksanaan Corporate Governance (Tata Kelola Perusahaan)**. Jilid II. Edisi Kedua. FCGI. Jakarta.
- Gabrielsen, *et al.* 2002. Managerial Ownership, Information Content of Earnings, and Discretionary Accruals in a Non-US Setting. **Journal of Business Finance and Accounting**, Vol. 29, No. 7 & 8 (Sept/Oct), pp. 967 – 988.
- Gelb, David and Paul Zarowin. 2000. Corporate Disclosure Policy and The Informativeness of Stock Prices. Stylesheet. (<http://papers.ssrn.com>).
- Ghozali, Imam. 2006. **Aplikasi Analisis Multivariate**. Semarang : Badan Penerbit Universitas Diponegoro.
- Ghozali, Imam dan Anis Chariri. 2007. **Teori Akuntansi**. Edisi 3. Semarang: Badan Penerbit Universitas Diponegoro.
- Ghozali, Imam dan Fuad. 2005. **Structural Equation Modeling**. Semarang : Badan Penerbit Universitas Diponegoro.
- Gunarsih, Tri. 2003. Struktur Kepemilikan Sebagai Salah Satu Alat Mekanisme Corporate Governance. **Jurnal Kompak 8**, hlm. 155 – 172.
- Hair, J. F., Anderson, R. E., Tatham, R. L., and Black, W. C. 1998. **Multivariate Data Analysis** (5th etn). Prentice Hall International : UK.
- Harahap, K. 2004. Asosiasi Antara Praktik Perataan Laba dengan Koefisien Respon Laba. **Simposium Nasional Akuntansi VII** : 1164 – 1176.