DAFTAR PUSTAKA

- Abbadi, S., Hijazi, Q., & Al-Rahahleh, A. (2016). Corporate Governance Quality and Earnings Management: Evidence from Jordan. *Australasian Accounting*, *Business and Finance Journal*, 10(2), 54–75.
- Abdelghany, K. (2005) Measuring The Quality of Earnings, *Managerial Auditing Journal*, 20(9) 1001-1015.
- Adetunji Adesoji, AkinyemiAbayomi, and Rasheed Olalekan. (2016). Financial Leverage and Firms' Value: A Study of Selected Firms in Nigeria. European Journal of Research and Reflection in Management Sciences, 4(1), 14–32.
- Aggarwal, R., & Zhao, X. (2007). The Leverage-Value Relationship Puzzle: An Industry Effects Resolution. *Journal of Economics and Business*, 59(4), 286– 297.
- Aggarwal, R., A. Kyaw, N.N., & Zhao, X. (2011). Financial Environment and The Value-Leverage Relation. *Journal of International Business and Economy*, 12, 1–26.
- Akbar, S., Shah, S. Z. A., & Saadi, I. (2008). Stock Market Reaction to Capital Expenditure Announcements by UK Firms. *Applied Financial Economics*, *3107*(18), 617–627.
- Aldamen, H., & Duncan, K. (2016). Does Good Corporate Governance Enhance Accruals Quality During Financial Crises ? *Managerial Auditing Journal*, 31(4/5), 434–457.
- Al-Fayoumi, N., Abuzayed, B., & Alexander, D. (2010). Ownership Structure and Earnings Management in Emerging Markets: The Case of Jordan. *International Research Journal of Finance and Economics*, 38(1), 28-47.
- Ali, A., & Zarowin, P. (1992). The Role of Earnings Levels in Annual Earnings--Returns Studies. *Journal of Accounting Research*, 30(2), 286–296.
- Alves, S. (2012). Ownership Structure and Earnings Management Evidence from Portugal. *Australian Accounting Business and Finance Journal*, 6(1), 57–74.
- Ammann, M., Oesch, D., & Schmid, M. M. (2011). Corporate Governance and Firm Value: International Evidence. *Journal of Empirical Finance*, 18(1), 36–55.
- Ang, J. S., Cole, R. & Lin, J. A. W. (2000). Agency Costs and Ownership Structure. *Journal of Finance*, 55(1), 81–106.

- Antle, R., & Fellingham, J. (1997). Models of Capital Investments with Private Information and Incentives: A Selective Review. *Journal of Business Finance and Accounting*, 24(7-8), 887–908.
- Ararat, M., Black, B. S., & Yurtoglu, B. B. (2017). The Effect of Corporate Governance on Firm Value and Profitability: Time-Series Evidence from Turkey. *Emerging Markets Review*, 30, 113–132.
- Arhando Julianto Pramdia, (2017). Apa Penyebab IHSG Terus menguat Jelang Akhir Tahun ?. dalam Kompas, 19 Desember 2017, (<u>https://ekonomi.kompas.com/read/2017/12/19/181257826/apa-penyebabihsg-terus-menguat-jelang-akhir-tahun</u>) diakses tanggal 31 Desember 2017.
- Ayadi, W. M. & Boujelbène, Y. (2014). The Relationship Between Ownership Structure and Earnings Quality in The French Context. *International Journal* of Accounting and Economics Studies, 2(2), 80-87.
- Baek, J.-S. S., Kang, J.-K. K., Suh Park, K., & Park, K. S. (2004). Corporate Governance and Firm Value: Evidence from The Korean Financial Crisis. *Journal of Financial Economics*, 71(2), 265–313.
- Balasubramanian, N., Black, B. S., & Khanna, V. (2010). The Relation Between Firm-Level Corporate Governance and Market Value: A Case Study of India. *Emerging Markets Review*, 11(4), 319–340.
- Ball, R., Kothari, S. ., & Robin, A. (2000). The Effect of International Institutional Factors on Properties of Accounting Earnings. *Journal of Accounting and Economics*, 29(1), 1–51.
- Banderlipe, M. S. (2009). The Impact of Selected Corporate Governance Variables in Mitigating Earnings Management in The Philippines. DLSU Business and Economics Review, 19(1), 17–27.
- Baron, R. M., & Kenny, D. A. (1986). The Moderator-Mediator Variable Distinction in Social Psychological Research: Conceptual, Strategic, and Statistical Considerations. *Journal of Personality and Social Psychology*, 51(6), 1173–1182.
- Basu, S. (1997). The Conservatism Principle and The Asymmetric Timeliness of Earnings. *Journal of Accounting and Economics*, 24, 3–37.
- Beaver, W. H. (2002). Perspectives on Recent Capital Market Research. *The Accounting Review*, 77(2), 453–474.

- Beiner, S., Drobetz, W., Schmid, M. M., & Zimmermann, H. (2006). An Integrated Framework of Corporate Governance and Firm Valuation. *European Financial Management, Wiley Online Library*, 12(2), 249–283.
- Bellovary, J, Giacomino, D and Akers, M. (2005). Earnings Quality; It's Time to Measure and Reports. *CPA Journal*, 75(11), 32-37.
- Bhatti, A. M., Majeed, K., Ijaz-ur-Rehman, & Khan, W. A. (2010). Affect of Leverage on Risk and Stock Returns: Evidence from Pakistani Companies. *International Research Journal of Finance and Economics*, 58(58), 32–49.
- Bhattacharya Uptal, Hazem Daouk, & Welker, M. (2003). The World Pricing Of Earnings Opacity. *The Accounting Review*, 78 (3), 641-678.
- Biddle, G. C., Hilary, G., & Verdi, R. (2009). Financial Reporting Quality and Investment Efficiency. *Journal of Accounting and Economics*, 48(2–3), 112–131.
- Black, B. S., Love, I., & Rachinsky, A. (2006). Corporate Governance Indices and Firms' Market Values: Time Series Evidence From Russia. *Emerging Markets Review*, 7(4), 361–379.
- Black, B.S., & Kim, W.C., (2011). The Effect of Board Structure on Firm Value: A Multiple Identification Strategies Approach Using Korean Data. *Journal of Financial Economics*, 104, 203–226.
- Black, B. S., de Carvalho, A. G., & Gorga, É. (2012). What Matters And for Which Firms for Corporate Governance In Emerging Markets? Evidence from Brazil (and other BRIK countries). *Journal of Corporate Finance*, 18(4), 934–952.
- Boediono, G. S. (2005). Kualitas Laba: Studi Pengaruh Mekanisme Corporate Governance dan Dampak Manajemen Laba dengan Menggunakan Analisis Jalur. *Simposium Nasional Akuntansi VIII*, *VIII*(September), 172–194.
- Bowen, R. M., Rajgopal, S., & Venkatachalam, M. (2008). Accounting Discretion, Corporate Governance and Firm Performance. *Contemporary Accounting Research*, 25(2), 351-405.
- Braga-Alves, M. V., & Morey, M. (2012). Predicting Corporate Governance in Emerging Markets. *Journal of International Money and Finance*, *31*(6), 1414–1439.
- Brealey, A.R., Myers, C.S. and Marcus, J.A. (2007). *Fundamentals of Corporate Finance*. 5th Edition, McGraw-Hill, New York.
- Brown, D., & Caylor, M. L. (2006). Corporate Governance and Firm Valuation. *Journal of Accounting and Public Policy*, 25, 409–434

- Bunkanwanicha, P., Gupta, J., & Rokhim, R. (2008). Debt and Entrenchment: Evidence from Thailand and Indonesia. *European Journal of Operational Research*, 185(3), 1578–1595.
- Bushman, R. M., Piotroski, J. D., & Smith, A. J. (2011). Capital Allocation and Timely Accounting Recognition of Economic Losses. *Journal of Business Finance and Accounting*, 38(1–2), 1–33.
- Chaharsoughi, M. T., & Rahman, R. A. (2013). Corporate Governance and Earnings Quality: The Experience of Listed Companies in Iran. *Journal of Modern Accounting and Auditing* 9(6), 790–797.
- Charfeddine, Lanouar., Rabeb Riahi, Abdelwahed Omri. (2013). The Determinants of Earnings Management in Developing Countries: A Study in the Tunisian Context. *The IUP Journal of Corporate Governance*, *12* (1), 1-18.
- Chen, C. R., Guo, W., & Mande, V. (2003). Managerial Ownership and Firm Valuation: Evidence from Japanese Firms. *Pacific Basin Finance Journal*, *11*(3), 267–283.
- Chen, G., Firth, M., Gao, D. N., & Rui, O. M. (2006). Ownership Structure, Corporate Governance, and Fraud: Evidence from China. *Journal of Corporate Finance*, 12(3), 424–448.
- Chen, F., Hope, O. K., Li, Q., & Wang, X. (2011). Financial Reporting Quality and Investment Efficiency of Private Firms in Emerging Markets. *Accounting Review*, 86(4), 1255–1288.
- Cheng, Q., & Warfield, T. D. (2005). Equity Incentives and Earnings Management. *Accounting Review*, 80(2), 441–476.
- Cheng, M.-C., & Tzeng, Z.-C. (2011). The Effect of Leverage on Firm Value and How The Firm Financial Quality Influence on This Effect. *World Journal of Management*, 3(2), 30–53.
- Cheung, Y.-L., Connelly, J. T., Jiang, P., & Limpaphayom, P. (2011). Does Corporate Governance Predict Future Performance ? Evidence from HongKong. *Financial Management*, 40(1), 159–197.
- Chung, K.H., and Pruitt, S.W. (1994). A Simple Approximation of Tobin's Q. *Financial Management*, 23, 70-74.
- Coffee, J. C. (1999). Privitization and Corporate Governance: The Lessons from Securities Market Failure. *Journal of Corporation Law*, 25(158), 1–39.

- Cornett, M. M., Marcus, A. J., & Tehranian, H. (2008). Corporate Governance and Pay-for-Performance: The Impact of Earnings Management. *Journal of Financial Economics*, 87(2), 357–373.
- Crutchley, C. E., & Hansen, R. S. (1989). A Test of the Agency Theory of Managerial Ownership, Corporate Leverage, and Corporate Dividends. *Financial Management*, 18(4), 36.
- Daniri, Mas Achmad. (2005). Good Corporate Governance: Konsep dan Penerapannya dalam Konteks Indonesia. Ray Indonesia. Jakarta.
- Dastgir, M & Zafari, F. (2010). The Role of Accounting Information in Predicting Stock Returns of Companies Listed on The Stock Exchange. *Journal of Accounting*, 85, 48-55.
- Davies, J. R., Hillier, D., & McColgan, P. (2005). Ownership Structure, Managerial Behavior and Corporate Value. *Journal of Corporate Finance*, 11(4), 645–660.
- Dechow, P. M., Kothari, S. P., & Watts, R. L. (1998). The Relation Between Earnings and Cash Flows. *Journal of Accounting and Economics*, 25(2), 133–168.
- Dechow, P.M., & Dichev, I. D. (2002). The Quality of Accruals and Earings: The Role of Accruals Estimation Errors. *The Accounting Review*, 77, 35–59.
- Dechow, M., Schrand, C. (2004). *Earnings Quality*. New York: The Research Foundation of CFA Institute.
- Dechow, P., Ge, W., & Schrand, C. (2010). Understanding Earnings Quality: A Review of The Proxies, Their Determinants and Their Consequences. *Journal of Accounting and Economics*, 50(2–3), 344–401.
- Demsetz, H. (1983). The Structure of Ownership and The Theory of The Firm. Journal of Law and Economics, 26, 375-390.
- Dempster, G. (2008). Determining Earnings Quality: A Multi-Factor Model Approach. *Journal of Academy of Business and Economics*, 8, 152-157.
- Fama, E. F., & French, K. R. (1998). Taxes, Financing Decisions, and Firm Value. *The Journal of Finance*, 53(3), 819–843.
- Fama, E. F., & Jensen, M. C. (1983). Separation of Ownership and Control. *Journal of Law and Economics*, 26(2), 301–325.
- Fama, E. F., & French, K. R. (2002). The Equity Premium. *Journal of Finance*, *57*(2), 637–659.

- Fan, J. P. H., & Wong, T. J. (2002). Corporate Ownership Structure and The Informativeness of Accounting Earnings in East Asia. *Journal of Accounting and Economics*, 33(3), 401–425.
- Farooq M. Azhar and M. Ahsan (2016). Impact of Financial Leverage on Value of Firms: Evidence from Cement Sector of Pakistan. *Journal of Finance and Accounting*, 7(9), 73-77.
- Ferdinand, Augusty Tae. (2006). *Metode Penelitian Manajamen*. Semarang: Badan Penerbit Universitas Diponegoro.
- Francis, J., & Schipper, K. (1999). Have Financial Statements Lost Their Relevance? *Journal of Accounting Research*, 37(2), 319–352.
- Francis, J., Schipper, K., and Vincent, L. (2003). The Relative and Incremental Explanatory Power of Earnings and Alternative (to Earnings) Performance Measures for Returns. *Contemporary Accounting Research*, 20(1), 121–164.
- Francis, J., Lafond, R., & Schipper, K. (2004). Costs of Equity and Attributes. *The Accounting Review*, *79*(4), 967–1010.
- Gabrielsen, G., Gramlich Jeffrey 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(7-8), 967-988.
- Gaio, C., & Raposo, C. (2011). Earnings Quality and Firm Valuation: International Evidence. *Accounting & Finance*, 51(2), 467–499.
- Ganescu, M.C., & Gangone, A.D. (2012). A Methodology for Measuring Responsible Corporate Governance in Countries of Emerging Europe. *The USV Annals of Economics and Public Administration*, 12 (2), 129-139.
- Ghosh. A. and D. Moon. (2010). Corporate Debt Financing and Earnings Quality. Journal of Business Finance & Accounting, 37(5-6), 538-559.
- Ghozali, Imam. (2011). *Aplikasi Analisis Multivariate dengan Program SPSS*. Edisi 5, Badan Penerbit Universitas Diponegoro, Semarang.
- Gilson, R., & Gordon, J. (2003). Controlling Controlling Shareholders. University of Pennsylvania Law Review, 152(1), 785–844.
- Gitman, Lawrence J. (2006). *Principles of Manajerial Finance*. International Edition, 10 th Edition. Boston: Pearson Education.
- Gonzalez, J. A. S., & Garcia-Meca, E. (2014). Does Corporate Governance Influence Earnings Management in Latin American Markets ? *Journal of Business Ethic*, 121(3), 419–440.
- Gupta, P. P., Kennedy, D. B., & Weaver, S. C. (2009). Corporate Governance and

Firm Value: Evidence from Canadian Capital Markets. *Corporate Ownership* & *Control*, 6(3), 293–307.

- Habib, A., & Jiang, H. (2015). Corporate Governance and Financial Reporting Quality in China: A Survey of Recent Evidence. *Journal of International Accounting, Auditing and Taxation, 24*(2015), 29–45.
- Hair Jr. Joseph F., C. William., J. Black Barry., & Anderson Babin Rolph E. (2010). *Multivariate Data Analysis*. Sevenfth Edition, Prentice-Hill International, London.
- Hartono, Jogiyanto H.M., dan Willy Abdillah. (2009). Konsep dan Aplikasi PLS untuk Penelitian Empiris. BPFE, Yogyakarta.
- Hassan, S. U. (2013). Financial Reporting Quality, Does Monitoring Characteristics Matter? An Empirical Analysis of Nigerian Manufacturing Sector. *The Business & Management Review*, 3(2), 147–161.
- Hassan, U. S., & Farouk, M. A. (2014). Firm Attributes and Earnings Quality of listed Oil and Gas Companies in Nigeria. *Research Journal of Finance and Accounting*, 5(17), 10–18.
- Hodge, F. D. (2003). Investors Perceptions of Earnings Quality, Auditor Independence, and The Usefulness of Audited Financial Information. *Accounting Horizons, 17*, 37-48.
- Hua, L. Y., & Shaikh, J. M. (2011). Stock Market Reaction Towards Capital Expenditure Announcements: Malaysia Case for Servicing and Manufacturing Industry. *Global Review of Accounting and Finance*, 2(1), 29–41.
- Jaggi, B., & Leung, S. (2007). Impact of Family Dominance on Monitoring of Earnings Management By Audit Committees: Evidence from Hong Kong. *Journal of International Accounting, Auditing and Taxation*, 16(1), 27–50.
- Javanmardi, A., Salteh, H. M., & Zeynali, M. (2013). Relationship between Corporate Governance Mechanisms and Disclosure Quality with Earnings Management. *International Journal of Management and Humanity Sciences*, 2, 999-1010.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, *3*(4), 305–360.
- Jensen, M. C. (1986). Agency Costs of Free Cash Flow, Corporate Finance, and Takeovers. *American Economic Review*, 76(2), 323–329.

- Jiang, W., Lee, P., & Anandarajan, A. (2008). The Association between Corporate Governance and Earnings Quality: Further Evidence Using The GOV-Score. *Advances in Accounting*, 24(2), 191–201.
- Kamarudin, K. A., & Ismail, W. A. W. (2014). The Risk of Earnings Quality Impairment. *Procedia Social and Behavioral Sciences*, 145, 226–236.
- Kim, K. S., Lee, J. H., & Chung, C. Y. (2015). Accrual Quality and Opportunistic Seasoned Equity Offering in the Korean Stock Market. *Emerging Markets Finance and Trade*, 51, 140-157.
- Klein, A. (2002). Audit Committee, Board of Director Characteristics, and Earnings Management. *Journal of Accounting and Economics*, *33*, 375–400.
- Latif, K., Bhatti, A. A., & Raheman, A. (2017). Earnings Quality: A Missing Link between Corporate Governance and Firm Value. *Business & Economic Review*, 9(2), 255–280.
- Lambert, R. A. (2001). Contracting Theory and Accounting. *Journal of Accounting and Economics*, 32, 3-87.
- Lamm, JJulian. (2010). Under Control, Governance Across the Enterprise. USA: Springer, Ch.1, pp.1-13.
- Larcker, D. F., Richardson, S. A., & Tuna, I. (2007). Corporate Governance, Accounting Outcomes, and Organizational Performance. *The Accounting Review*, 82(4), 963-1008.
- Leung, N. W., & Cheng, M.-A. (2013). Corporate Governance and Firm Value: Evidence From Chinese State-Controlled Listed Firms. *China Journal of* Accounting Research, 6(2), 89–112.
- Leuz, C., Nanda, D., & Wysocki, P. D. (2003). Earnings Management and Investor Protection: An International Comparison. *Journal of Financial Economics*, 69(3), 505–527.
- Lev, B. (1983). Some Economic Determinants of Time-Series Properties of Earnings. *Journal of Accounting And Economics*, 5, 31–38.
- Lin, J. W., Li, J. F., & Yang, J. S. (2006). The Effect Of Audit Committee Performance On Earnings Quality. *Managerial Auditing Journal*, 21(9), 921–933.
- Liu, Q., & Lu, Z. (Joe). (2007). Corporate Governance and Earnings Management in The Chinese Listed Companies: A Tunneling Perspective. *Journal of Corporate Finance*, 13(5), 881–906.

Lyimo, G. D. (2014). Assessing The Measures of Quality of Earnings: Evidence

From India. *European Journal of Accounting Auditing and Finance Research*, 2(6), 17-28.

- Mak, Y. T., & Kusnadi, Y. (2005). Size Really Matters: Further Evidence on The Negative Relationship Between Board Size and Firm Value. *Pacific Basin Finance Journal*, 13(3), 301–318.
- Mandacı, P. E., & Gumus, G. K. (2011). Ownership Concentration, Managerial Ownership and Firm Performance: Evidence from Turkey. South East European Journal of Economics and Business, 5(1), 57–66.
- Mashayekhi, B., & Bazaz, M. S. (2010). The Effects of Corporate Governance on Earnings Quality: Evidence from Iran. Asian Journal of Business and Accounting, 3(2), 71–100.
- Masulis, R.W. (1988). The Debt/Equity Choice. Cambridge, MA, Ballinger.
- Martínez-Ferrero, J., Rodriguez-Ariza Manuel, L., & Bermejo-Sánchez, M. (2016). Consequences of Earnings Management for Corporate Reputation: Evidence from Family Firms. *Accounting Research Journal*, 29(4), 457-474.
- McConnel, J.J and C.J Muscarella. (1985). Corporate Capital Expenditure Decision and The Market Value of The Firm. *Journal of Financial Economics*, 14, 399-422.
- McConnell, J., & Servaes, H. (1990). Additional Evidence on Equity Ownership and Corporate Value. *Journal of Financial Economics*, 27(2), 595–612.
- Messier W.F.,S.M. Glover, and D.F. Prawitt. (2006). *Auditing and Assurance Services: A Systematic Approach*. Fourth Edition. McGraw-Hill, New York.
- Mikkelson, Wayne H., and M, Megan Partch. (1997). The Decline of Takeovers and Disclipinary Managerial Turnover. *Journal of Financial Economics*, 44, 205-228.
- Murhadi. Werner R. (2009). Good Corporate Governance and Earnings Management Practices: An Indonesian Cases. *Published in: Proceedings ICBMR*, 3; 100-120.
- Modigliani, F., & Miller, M. H. (1958). The Cost of Capital, Corporation Finance, and the Theory of Investment. *American Economic Review*, 48(3), 261-297.
- Modigliani, F., & Miller, M. H. (1963). Corporate Income Taxes and the Cost of Capital: A Correction. *The American Economic Review*, *53*(3), 433–443.
- Mokhtari, Z., & Makerani, K. F. (2013). Relationship of Institutional Ownership with Firm Value and Earnings Quality: Evidence from Tehran Stock

Exchange. International Journal of Economy, Management and Social Sciences, 2(July), 495–502.

- Morck, R., Shleifer, A., & Vishny, R. W. (1988). Management Ownership and Market Valuation: and Empirical Analysis. *Journal of Financial Economics*, 20, 293–315.
- Monks, R. A. G. & N. Minow. (2003). *Corporate Governance*. Third Edition, Blackwell Publishing.
- Morey, M., Gottesman, A., Baker, E., & Godridge, B. (2009). Does Better Corporate Governance Result in Higher Valuations in Emerging Markets ? Another Examination Using a New Data Set. *Journal of Banking and Finance*, 33(2), 254–262.
- Myers, J. N., Myers, L. A., Omer, T. C. (2003). Exploring The Term of The Auditor-Client Relationship and The Quality of Earnings: A Case for Mandatory Auditor Rotation ? *Accounting Review*, 78(3), 779-799.
- Nasieku, T., Olubunmi, E. Mojorike, & Togun, O. R. (2014). Corporate Governance and Firm's Earnings Quality. *Economics and Finance Review*, 3(12), 1–10.
- Niu, F. F. (2006). Corporate Governance and The Quality of Accounting Earnings: A Canadian Perspective. *International Journal of Managerial Finance*, 2(4), 302–327.
- Organization for Economic Cooperation and Development. (2004). *OECD Principles of Corporate Governance*. The OECD Paris.
- Ohlson, J. A. (1995). Earnings, Book Values, and Dividends in Equity Valuation. *Contemporary Accounting Research*, 11(2), 661-687.
- Penman, S.H. (2003). *Financial Statement Analysis and Security Valuation*. Second Edition, McGraw Hill.
- Penman. S. and Zhang, X, J. (2002). Accounting Conservatism, The Quality of Earnings and Stock Returns. *The Accounting Review*, 77(2), 237-264.
- Peraturan Otoritas Jasa Keuangan Nomor: 33/POJK.04/2014, Tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik.
- Peraturan Otoritas Jasa Keuangan Nomor: 55/POJK.04/2015, Tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit.
- Pope, P., & Walker, M. (1999). Discussion of International Differences in the Timeliness, Conservatism, and Classification of Earnings. *Journal of Accounting Research*, 37(3), 53–87.

- Ramadan, I. Z. (2015a). Earnings Quality Determinants of The Jordanian Manufacturing Listed Companies. *International Journal of Economics and Finance*, 7(5), 140–146.
- Ramadan, I. Z. (2015b). Leverage and The Jordanian Firms' Value: Empirical Evidence. *International Journal of Economics and Finance*, 7(4), 75–81.
- Raonic, I., S. McLeay, and I. Asimakopoulos. (2004). The Timeliness of Income Recognition by European Companies: An Analysis of Institutional and Market Complexity. *Journal of Business Finance and Accounting*, 31(1-2), 115–148.
- Reza, H., Tahmooresi, Z., & Jahromi, M. F. (2016). The Impact of Earnings Quality on Capital Expenditure. *Journal of Applied Environmental and Biological Sciences*, 6(2), 147–152.
- Rizqia, D. A., Aisjah, S., & Sumiati. (2013). Effect of Managerial Ownership, Financial Leverage, Profitability, Firm Size, and Investment Opportunity on Dividend Policy and Firm Value. *Research Journal of Finance and Accounting*, 4(11), 120–130.
- Ruan, W., Tian, G., & Ma, S. (2011). Managerial Ownership, Capital Structure and Firm Value: Evidence from China' s Civilian-run Firms. *Business and Finance Journal*, 5(3), 73–92.
- Salerno, D. (2014). The Role of Earnings Quality in Financial Analyst Forecast Accuracy. *Journal of Applied Business Research*, 30(1), 255–275.
- Salsiah M. Ali, Norman Mohd Salleh, & M. S. Hassan. (2008). Ownership Structure And Earnings Management In Malaysian Listed Companies: The Size Effect. Asian Journal of Business and Accounting, 1(2), 89–116.
- Salvato, C., & Moores, K. (2010). Research on Accounting in Family Firms: Past Accomplishments and Future Challenges. *Family Business Review*, 23(3), 193–215.
- Schipper, K., and Vincent, L. (2003). Earnings Quality. *Accounting Horizons*, 17, 97-110.
- Shan, Y. G. (2015). Value Relevance, Earnings Management and Corporate Governance in China. *Emerging Markets Review*, 23, 186-207.
- Shin Han, Hun and Stulz Rene M. (2000). National Bureau of Economic Research, 1050 Massachusetts Avenue Cambridge, MA 02138, <u>http://www.nbr.org/papers/w7808</u>, Firm Value, Risk, and Growth Opportunities.

Shiri, M. M., Vaghfi, S. H., Soltani, J., & Esmaeli, M. (2012). Corporate

Governance and Earning Quality: Evidence from Iran. *Middle-East Journal* of Scientific Research, 11(6),702–708.

- Shleifer, A. and R. Vishny. (1997). A Survey of Corporate Governance. *Journal* of Finance, 2, 737-783.
- Siregar, S. V., & Utama, S. (2008). Type of Earnings Management and The Effect Of Ownership Structure, Firm Size, and Corporate-Governance Practices: Evidence from Indonesia. *International Journal of Accounting*, 43(1), 1–27.
- Sloan, R. G. (1996). Do Stock Prices Fully Reflect Infromation in Accruals and Cash Flows about Future Earnings ? *The Accounting Review*, 71(3), 289–315.
- Srinidhi, B., Gul, F. A., & Tsui, J. (2011). Female Directors and Earnings Quality. Contemporary Accounting Research, 28(5), 1610–1644.
- Sudiyatno, B., Puspitasari, E., & Kartika, A. (2012). The Company's Policy, Firm Performance, and Firm Value: An Empirical Research on Indonesia Stock Exchange. *American International Journal of Contemporary Research*, 2(12), 30–40.
- Taswan (2008), Akuntansi Perbankan Transaksi dalam Valuta Rupiah. Edisi ketiga. Yogyakarta. UPP STIM YKPN.
- Teshima, N., & Shuto, A. (2008). Managerial Ownership and Earnings Management: Theory and Empirical Evidence from Japan. *Journal of International Financial Management & Accounting*, 19(2), 107–132.
- Villalonga, B., & Amit, R. (2006). How Do Family Ownership, Control and Management Affect Firm Value? *Journal of Financial Economics*, 80(2), 385–417.
- Walter R. Teets. (2002). Quality of Earnings: An Introduction to the Issues in Accounting Education Special Issue. *Issues in Accounting Education*, 17(1), 335-360.
- Weston, J.F. and Copeland, T.E. (2010). *Managerial Finance*. 9th Edition. The Dryden Press, Florida.
- Wiyono, D.G. (2011). Merancang Penelitian Bisnis dengan Alat Analisis SPSS 17.0 dan Smart PLS 2.0. Yogyakarta. Unit Penerbit dan Percetakan STIM YKPN.
- Wolfe, Joseph, & Antonio Carlos Aidar Sauaia. (2005). The Tobin Q as a Business Game Performance Indicator. *Simulation and Gaming*, *36*(2), 238–249.

Woolridge, R. J., & Snow, C. C. (1990). Stock Market Reaction To Strategic

Investment Decisions. Strategic Management Journal, 11(5), 353–363.

- Yee, K. K. (2006). Earnings Quality and the Equity Risk Premium: A Benchmark Model. *Contemporary Accounting Research*, 23(3), 833–877.
- Young, D., & Guenther, D. A. (2003). Financial Reporting Environments and International Capital Mobility. *Journal of Accounting Research*, 41(3), 553– 579.
- Zhai, J., & Wang, Y. (2016). Accounting Information Quality, Governance Efficiency and Capital Investment Choice. *China Journal of Accounting Research*, 9(4), 251–266.