

DAFTAR PUSTAKA

- Santoso, Agung. 2010. Pengaruh Tingkat Pengungkapan Sukarela Terhadap Biaya Modal Ekuitas. Makalah Simposium Nasional Akuntansi.
- Astutik, Sri. 2009. Pengaruh Praktik Manajemen Laba dan Tingkat Pengungkapan Sukarela Terhadap Biaya Modal Ekuitas. Makalah Simposium Nasional Akuntansi.
- Meutya, Dhiba. 2011. Pengaruh Manajemen Laba Terhadap Biaya Modal Ekuitas. Makalah Simposium Nasional Akuntansi.
- Beneish, MD 2001. 'Earnings Management : A Perspective', *Managerial Finance*, Vol. 27, pp3-17.
- Beneish, MD & Nichols, DC 2005. Earnings Quality and Future Returns : The Relation between Accruals and the Probability of Earnings Manipulation. *Working Paper*, Indiana University.
- Botosan, C 1997. 'Disclosure level and the Cost of Equity Capital', *The Accounting Review*, Vol. 72, pp239-349.
- Botosan, C & Plumlee, M 2000. 'Disclosure Level and Expected Cost of Equity Capital: An Examination of Analysts' Rankings of Corporate Disclosure and Alternative Methods of Estimating Expected Cost of Equity Capital', *Social Science Research Network Electronic Paper Collection*, http://papers.ssrn.com/paper.taf?abstract_id=224385.
- Brigham, EF & Gapenski, LC 1993. *Intermediate Financial Management*. 4th Edition. The Dryden Press Harcourt Brace College Publishers, Orlando.
- Burgstahler, D, Hail, L & Leuz, C 2006. The Importance of Reporting Incentives: Earnings Management in European Private and Public Firms. *Working Paper*, University of Washington.
- Dajan, A 1986. *Pengantar Metode Statistik*. Jilid 1 & 2, LP3ES, Jakarta.
- Darmawati, D 2003. Corporate Governance dan Manajemen Laba: Suatu Studi Empiris. *Jurnal Bisnis dan Akuntansi*, Vol. 5, hlm. 47-68.
- Dechow, PM 1994. Accounting Earnings and Cash Flows as Measures of Firm Performance: The Role of Accounting Accruals. *Journal of Accounting and Economics*, Vol. 17, pp3-42.

- Dechow, R, Sloan, G & Sweeney, AP 1995. Detecting Earnings Management. *The Accounting Review*, Vol. 70, pp. 193-225.
- Dechow, R & Skinner DJ 2000. 'Earnings Management: Reconciling the Views of Accounting Academics, Practitioners, and Regulators', *Accounting Horizons*, 14, pp193-225.
- Francis, J, LaFond, R, Olsson, PM & Schipper. K 2004. 'Costs of Equity and Earnings Attributes', *The Accounting Review*, pp967- 1011.
- Halim, J, Meiden, C & Tobing, RL 2005. Pengaruh Manajemen Laba pada Tingkat Pengungkapan Laporan Keuangan pada Perusahaan Manufaktur yang Termasuk dalam Indeks LQ-45. Makalah Simposium Nasional Akuntansi VIII.
- Healy, PM & Wahlen, JM 1999. 'A Review of the Earnings Management Literatur and its Implications for Standard Setting', *Accounting Horizons*, vol13, pp365-383.
- Hidayati, SM & Zulaikha 2003. Analisis Perilaku *Earnings Management*: Motivasi Minimalisasi *Income Tax*. Makalah Simposium Nasional Akuntansi VI.
- Husnan, S 1997. *Manajemen Keuangan, Teori dan Penerapan (Keputusan Jangka Panjang)*. Buku I. Edisi 4. BPFE UGM, Yogyakarta.
- Indriantoro, N & Supomo, B 1998. *Metodologi Penelitian Bisnis (Untuk Akuntansi dan Bisnis)*. BPFE, Yogyakarta.
- Jones, J 1991. Earning Management during Import Relief Investigations. *Journal of Accounting Research*, Vol. 29, pp193-228.
- Midiastuty, PP & Machfoedz, M 2003. Analisis Hubungan Mekanisme *Corporate Governance* dan Indikasi Manajemen Laba. Makalah Simposium Nasional Akuntansi VI.
- Mikhail, BM, Walther, BR & Willis, RH 2004. Earnings Surprises and the Cost of Equity Capital. *Working Paper*, Arizona State University.
- Myers , JN, Myers, LA & Skinner, DJ 1999. Earnings Momentum and Earnings Management. *Working Paper*. University of Michigan.
- Neill, JD, Pourchiau, SG & Schaefer, TF 1995. 'Accounting Method Choice and IPO Valuation', *Accounting Horizon*, September, pp68-80.

- Samlawi, A & Sudibyo, B 2000. Analisis Perilaku Perataan Laba Didasarkan pada Kinerja Perusahaan di Pasar. Makalah Simposium Nasional Akuntansi IV.
- Scott, RW 1997. *Financial Accounting Theory*, Prentice Hall Inc.
- Setiawati, L & Na'im, A 2000. Manajemen Laba. *Jurnal Ekonomi dan Bisnis Indonesia*, 15, 424-441.
- Siregar, SVNP & Utama, S 2005. Pengaruh Struktur Kepemilikan, Ukuran Perusahaan, dan Praktek *Corporate Governance* terhadap Pengelolaan Laba (*Earnings Management*). Makalah Simposium Nasional Akuntansi VIII.
- Sloan, R 1996. Do Stock Prices Fully Reflect Information in accruals and Cash flow about future earning?. *The Accounting Review*, Vol. 71, pp. 289-310.
- Stolowy, H & Breton, G 2000. A Framework for The Clasification of Account Manipulations. *HEC Accounting & Management Control Working Paper*, No. 708.
- Subramanyam, KR 1996. The Pricing of Discretionary Accruals. *Journal of Accounting and Economics*, Vol. 22, pp. 249-281.
- Surifah 2001. Study tentang Indikasi Unsur Manajemen Laba pada Laporan Keuangan Perusahaan Publik di Indonesia. *Jurnal Akuntansi & Auditing Indonesia*, 15, 81-99.
- Utami, W 2005. Pengaruh Manajemen Laba terhadap Biaya Modal Ekuitas (Studi pada Perusahaan Publik Sektor Manufaktur). Makalah Simposium Nasional Akuntansi VIII.
- Rahayuningsih, Agustin. 2008. Pengaruh asimetris informasi dan ukuran perusahaan terhadap *cost of equity* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia. Makalah Simposium Nasional Akuntansi.
- Evimonita. 2012. Pengaruh luas pengungkapan sukarela, beta pasar, dan nilai pasar ekuitas perusahaan terhadap *cost of equity capital* pada perusahaan keuangan yang terdaftar di bursa efek indonesia. Makalah Simposium Nasional Akuntansi