

BIBLIOGRAPHY

- Armstrong, C.S., Barth, M.E., Jagolinzer, A.D., Riedl, E.J., 2007. Market reaction to the adoption of IFRS in Europe. In Jeanjean, T., & Stolowy, H. (2008). Do accounting standards matter? an exploratory analysis of earnings management before and after ifrs adoption.*J. Account. Public Policy*, 27, 480-494.
- Ball, R. (2006). *International financial reporting standards (ifrs): Pros and cons for investors.*
- Barth, M. E., W. R. Landsman, M. Lang and C. Williams. 2012. Are IFRS-based and US GAAP-based accounting amounts comparable? *Journal of Accounting and Economics* (August): 68-93.
- Bartov, E., Givoly, D., & Hayn, C. (2002). The rewards to meeting or beating earnings expectations. *Journal of Accounting and Economics*, 33, 173-204.
- Bhattacharjee, C. D. (2012). Does IFRS influence earnings management? evidence from india. *Journal of Management Research*, 4(1:E7).
- Cai, L., Rahman, A., & Courtenay, S. (2012). Is it IFRS adoption or convergence to ifrs that matters?.
- Callao, S., & Jarne, J. I. (2010). Have IFRS affected earnings management in the european unio?.*Accouting in Europe*, 7(2), 159-189.
- Chen, S., Sun, S.Y.J.S. & Wu, D. (2010). Client importance, institutional improvements, and audit quality in China: an office and individual Auditor level analysis. *The Accounting Review*, 85, 1, 127-158. In Herusetya, A. (2012). Analisis audit quality metric score (AQMS) sebagai pengukur multidimensi kualitas audit terhadap manajemen laba dan kandungan informasi laba. *Disertasi*. Fakultas Ekonomi, Program Pascasarjana Ilmu Akuntansi, Universitas Indonesia, Depok.
- Chi, W., Lisic, L.L. & Pevzner, M. (2011). Is enhanced audit quality associated with greater real earnings management? *Accounting Horizons*, 25, 2, 315-225. In Herusetya, A. (2012). Analisis audit quality metric score (AQMS)

sebagai pengukur multidimensi kualitas audit terhadap manajemen laba dan kandungan informasi laba. *Disertasi*. Fakultas Ekonomi, Program Pascasarjana Ilmu Akuntansi, Universitas Indonesia, Depok.

Choi, J.H., Kim, C.F., Kim, J.B. & Zang, Y. (2007). Audit office size, audit quality, and audit pricing. *Auditing: A Journal of Practice & Theory*, 29, 1, 73-97.

Cohen, D. A., & Zarowin, P. (2008). *Accrual-based and real earnings management activities around seasoned equity offerings*.

Cohen, D. A., & Zarowin, P. (2008). *Economic consequences of real and accrual-based earnings management activities*.

Daske, H., Hail, L., Leuz, C., & Verdi, R. (2011). Mandatory IFRS reporting around the world: Early evidence on the economic consequences. *Initiative on Global Markets*, 12.

Dechow, P. M., S. P. Kothari and R. L. Watts. 1998. The relation between earnings and cash flows. *Journal of Accounting and Economics* (27 May): 133-168.

Dechow, P. M., & Dichev, I. D. (2002). The quality of accruals and earnings : The role of accrual estimation errors. *The Accounting Review*, 77, 35-59.

Elias, N. (2012). The impact of mandatory IFRS adoption on accounting quality: Evidence from australia. *Journal of International Accounting Research*, 11(1), 147-154.

Ewert, R., & Wagemhofer, A. (2005). Economic effects of tightening accounting standards to restrict earnings management. *The Accounting REview*, 80(4), 1101-1124.

Graham, J. R., C. R. Harvey and S. Rajgopal. 2005. The economic implications of corporate financial reporting. *Journal of Accounting and Economics* (December): 3-73.

- Gul, F. A., Fung, S. Y. K., & Jaggi, B. (2009). Earnings quality: some evidence on the role of audit or tenure and auditors' industry expertise. *Journal of Accounting and Economics*, 47, 265-287.
- Gunny, K. (2009). *The relation between earnings management using real activities manipulation and future performance: Evidence from meeting earnings benchmarks*.
- Healy, P.M. & Wahlen, J.M. (1999). A Review of The Earnings Management Literature and Its Implications For Standard Setters. *Accounting Horizons*, 13, 4, 365-383. In Scott, W.R. (2009). *Financial Accounting Theory*. 5th edition. Prentice Hall Inc. Canada, Ontario.
- Hope, O. (2003). Disclosure practices, enforcement of accounting standards, and analysts. *Journal of Accounting Research*, 41(2).
- Iatridis, G. (2010). IFRS adoption and financial statement effects the UK case. *International Research Journal of Finance and Economics*, (38).
- Ismail, W. A. W., Zijl, T. V., & Dunstan, K. (2010). *Earnings quality and the adoption of IFRS-based accounting standards: Evidence from an emerging market*. (Unpublished master's thesis).
- Jeanjean, T., & Stolowy, H. (2008). Do accounting standards matter? an exploratory analysis of earnings management before and after IFRS adoption. *J. Account. Public Policy*, 27, 480-494.
- Kasznik, R. (1999). On the association between voluntary disclosure and earnings management. *Journal of Accounting Research*, 37(1).
- Kothari, S. P., Leone, A. J., & Wasley, C. E. (2005). Performance matched discretionary accrual measures. *Journal of Accounting and Economics*, 39, 163-197.
- Leuz, C., & Wyscoki, P. (2008). Economic consequences of financial reporting and disclosure regulation: A review and suggestions for future research. Retrieved from <http://ssrn.com/abstract=1105398> (accessed 29 October 2012).

- Moehrle, S. R. (2002). Do firms use restructuring charge reversals to meet earnings targets?. *The Accounting Review*, 77(2), 397-413.
- Nelson, M. W., Elliot, J. A., & Tarpley, R. L. (2002). Evidence from auditors about managers' and auditors' earnings management decision. *The Accounting Review*, 77, 175-202.
- Payne, J. L., & Robb, S. W. G. (2000). Earnings management: The effect of ex ante earnings expectations. *Journal of Accounting, Auditing and Finance*, 15, Retrieved from <http://ssrn.com/abstract=257687>
- Pincus, M. & Rajgopal, S. (2002). The interaction between accrual management and hedging: evidence from oil and gas firms. *The Accounting Review*, 77, 1, 127-160.
- Rogers, W.H. (1993). Regression Standard Errors in Clustered Samples. *Stata Technical Bulletin* 13, 19-23. Reprinted in Stata Technical Bulletin Reprints, vol. 3, 88-94, Stata ver 11.2 (2011). In Herusetya, A. (2012). Analisis audit quality metric score (AQMS) sebagai pengukur multidimensi kualitas audit terhadap manajemen laba dan kandungan informasi laba. *Disertasi*. Fakultas Ekonomi, Program Pascasarjana Ilmu Akuntansi, Universitas Indonesia, Depok.
- Roychowdhury, S. (2006). Earnings management through real activities manipulation. *Journal of Accounting and Economics*, 42, 335-370.
- Schipper, K. (1989). Earnings Management. *Accounting Horizons*, 3, 4, 91-102. In Scott, W.R. (2009). *Financial Accounting Theory*. 5th edition. Prentice Hall Inc. Canada, Ontario.
- Sekaran, U. & Bougie, R. (2010). *Research Methods for Business- A Skill Building Approach*. 5th edition, John Wiley & Sons Ltd. In Herusetya, A. (2012). Analisis audit quality metric score (AQMS) sebagai pengukur multidimensi kualitas audit terhadap manajemen laba dan kandungan informasi laba. *Disertasi*. Fakultas Ekonomi, Program Pascasarjana Ilmu Akuntansi, Universitas Indonesia, Depok.
- Sun, J., Cahan, S. F., & Emanuel, D. (2011). How would the mandatory adoption of IFRS affect the earnings quality of u.s. firms? evidence from cross-listed firms in the u.s. *Accounting Horizons*, 25(4), 837-860.

Tandeloo, B. V., & Vanstraelen, A. (2005). Earnings management under german GAAP versus IFRS. *European Accounting Review*, 14(1), 155-180.

Wardhani, R. (2009). Pengaruh proteksi bagi investor, konvergensi standar akuntansi, implementasi corporate governance, dan kualitas audit terhadap kualitas laba: analisis lintas negara di Asia. *Disertasi*. Fakultas Ekonomi, Program Pascasarjana Ilmu Akuntansi, Universitas Indonesia, Depok. In Herusetya, A. (2012). Analisis audit quality metric score (AQMS) sebagai pengukur multidimensi kualitas audit terhadap manajemen laba dan kandungan informasi laba. *Disertasi*. Fakultas Ekonomi, Program Pascasarjana Ilmu Akuntansi, Universitas Indonesia, Depok.

Watrin, C., & Ullmann, R. (2012). Improving earnings quality: The effect of reporting incentives and accounting standards. *Advances in Accounting, incorporating Advances in International Accounting*, 28, 179-188.

Xu, R. Z., Taylor, G. K., & Dugan, M. T. (2007). Review of real earnings management literature. *Journal of Accounting Literature*, 26, 195-228.

Zang, A. Y. (2007). *Evidence on the tradeoff between real manipulation and accrual manipulation*.

Zeghal, D., Chrourou, S., & Sellarni, Y. M. (2011). An analysis of the effect of mandatory adoption of IAS / IFRS on earnings management. *Journal of International Accounting, Auditing and Taxation*, 20, 61-72.

Zhou, H., Xiong, Y., & Ganguli, G. (2009). Does the adoption of international financial reporting standards restrain earnings management? evidence from an emerging market. *Academy of Accounting and Financial Studies Journal*, 13, 2009.