

- Deb Solvan.S and Chaturvedula.. 2002. Ownership Structure and Firm Value: Empirical Study on *Corporate governance* System of Indian Firms. Available on line at [www.ssrn.com](http://www.ssrn.com)
- Demsetz and B. Villalonga, 2001. Ownership Structure and Corporate Performance. *Journal of Corporate Finance* 7, Vol. 7, Issue 3, September, pp 209-233.
- Faccio, Mara, and L.H.P Lang, 2002. The Ultimate Ownership of Western European Corporations. *Journal of Financial Economics*, Vol. 65, pp 365-395.
- Foster, George, 1986. *Financial Statement Analysis, Second Edition*, Englewood Cliffs, New Jersey: Prentice-Hall, A Division of Simon & Schuster, Inc.
- Friend,I and L.H.P. Lang ,1988, An Empirical Test of The Impact of Managerial Selt-Interest on Corporate Capital Structure, *The Journal of Finance*;43,pp.271-282
- Ghozali, Imam. 2005. *Analisis Multivariat dengan Program SPSS*. Badan Penerbit Universitas Diponegoro : Semarang
- Ghozali, Imam, 2006. *Structural Equation Modeling: Metode Alternatif dengan Partial Least Square*. Semarang: Badan Penerbit, Universitas Diponegoro.
- Gomes, A., G. Gorton, and L. Madureira, 2005. SEC Regulation Fair Disclosure, Information, and the Cost of Capital. *Working Paper*, [http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=529162](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=529162), September, pp 1-57.
- Hair, J.F., Rolph E. Andrson, Ronald L. Tatham, and William C. Black, 1998. *Multivariate Data Analysis*, Fifth Edition. New Jersey: Prentice-Hall Int, Inc.
- Herawati, Erna, 2007. Pengaruh Elemen-elemen Mekanisme *Good Corporate Governance* terhadap *Earnings Management* dan Kinerja Perusahaan. *Disertasi*, Program Pascasarjana Universitas Airlangga, Surabaya, pp 1-216.
- Haruman, tendi. 2008. Pengaruh Struktur Kepemilikan Terhadap Keputusan Keuangan Dan Nilai Perusahaan Survey pada Perusahaan Manufaktur di PT. Bursa Efek Indonesia. SNA XI : Ikatan Akuntan Indonesia.
- Herry dan Hamin, 2005. Tingkat Kepemilikan Manajerial dan Nilai Perusahaan: Bukti Empiris pada Perusahaan Publik di Indonesia, Ikatan Sarjana Ekonomi Indonesia (ISEI) Cabang Surabaya. *Simposium Riset Ekonomi II*, Surabaya, 23-24 Nopember, h 1-16.
- Hsu, Grace C.M., and Ping-Sheng Koh, 2005. Does the Presence of Institutional Investors Influence Accruals Management? Evidence from Australia. *Corporate Governance: An International Review*, Volume 13, Issue 6, November, pp 809-823.
- Jennings, William W., 2002. Further Evidence on Institutional Ownership and Corporate Value. *Working Paper*, U.S. Air Force Academy, [http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=555886](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=555886), pp 1-27.
- Jensen, Michael. C. 1986. Agency Costs of Free Cash Flow, Corporate Finance, and Takeovers. *AEA Papers and Proceedings*, May, Vol. 76 No. 2, 323-329.

- Jones, Steward, and Rohit Sharma, 2001. The Impact of Free Cash Flows, Financial Leverage and Accounting Regulation on Earnings Management in Australia 'Old' and 'New' Economics. *Managerial Finance*, Vol. 27 (12), pp 18-39.
- Komalasari, Puput Tri, dan Zaki Baridwan, 2001. Asimetri Informasi dan Cost of Capital. *Jurnal Riset Akuntansi Indonesia*, Vol. 4., No. 1, Januari, h 64-81.
- La Porta, Rafael, F. Lopez-De-Silanes, and A. Shleifer, 1999. Corporate Ownership Around the World. *Journal of Finance*, Vol. 54, No. 2, pp 471-517.
- , and R. W. Vishny, 2000. Agency Problems and Dividend Policies Around the World. *Journal of Finance*, Vol. LV, No. 1, pp 1-33.
- Midiastuty, P.P. dan M. Machfoedz, 2003. Analisis hubungan Mekanisme Corporate Governance dan Indikasi Manajemen Laba. *Kumpulan Makalah*, Simposium Nasional Akuntansi (SNA) VI, Surabaya, 16-17 Oktober, h 176-186.
- Mitra, Santanu, 2002. The Impact of Institutional Stock Ownership on a Firm's Earnings Management Practice: an Empirical Investigation. *A Dissertation*, Submitted to the Graduate Faculty of the Louisiana State University and Agricultural and Mechanical College in Partial Fulfillment of the Requirements for the Degree of Doctor of Philosophy in The Department of Accounting, December, pp 1-154.
- Mursalim, 2005. Income Smoothing dan Motivasi Investor: Studi Empiris pada Investor di BEJ. *Kumpulan Makalah*, Simposium Nasional Akuntansi (SNA) VIII, Solo, 15-16 September, h 195-206.
- Penman, Stephen H., 2004. *Financial Statement Analysis and Security Valuation*, 2<sup>nd</sup> Ed., Singapore: McGraw-Hill/Irwin.
- Pizarro, V., S. Mahenthiran, D. Cademamartori, and C. Roberto, 2006. The Influence of Insiders and Institutional Owners on the Value, Transparency, and Earnings Quality of Chilean Listed Firms. *Editorial Manager (tm) for Contemporary Accounting Research Manuscript Draft*, <http://ssrn.com/abstract=982697>, pp1-33.
- Putra, Teguh.P. 2008. Pengaruh Struktur Aktiva, Growth, Market To Book Ratio, Size, Tangibility, dan Profitability Terhadap Struktur Modal (Kajian Empiris Perusahaan Manufaktur di Indonesia Yang Terdaftar di Bursa Efek Jakarta Periode 2003-2005). Skripsi FE UNS.
- Putri, Imanda dan Mohammad Nasir. 2006. Analisis Persamaan Simultan Kepemilikan Manajerial, Kepemilikan Institusional, Risiko, Kebijakan Hutang dan Kebijakan Dividen Dalam Perspektif Teori Keagenan. SNA 9 : Ikatan Akuntan Indonesia.
- Rahmawati, Andri dan Hanung Triatmoko. 2007. Analisis Faktor-Faktor yang Mempengaruhi Kualitas Laba dan Nilai Perusahaan. SNA 10 : Ikatan Akuntan Indonesia
- Siallagan, Hamonangan dan Mas'ud Machfoed. 2006. Mekanisme *corporate governance*, kualitas laba dan nilai perusahaan. SNA IX : Ikatan Akuntan Indonesia.

- Scott, William R., 2003. *Financial Accounting Theory*. Third Edition, Toronto, Ontario: Pearson Education Canada Inc.
- Siregar Baldrice, 2008. Ekspropriasi Pemegang Saham Minoritas Dalam Struktur Kepemilikan Ultimat, SNA 11 : Ikatan Akuntan Indonesia.
- Soliha, Euis, dan Taswan, 2002. Pengaruh Kebijakan Hutang terhadap Nilai Perusahaan serta Beberapa Faktor yang Mempengaruhinya. *Jurnal Bisnis dan Ekonomi*, September, h 1-17.
- Subekti, Imam, 2005. Asosiasi antara Praktik Perataan Laba dan Reaksi Pasar Modal di Indonesia. *Kumpulan Makalah*, Simposium Nasional Akuntansi (SNA) VIII, Solo, 15-16 September, h 223-237.
- Sujianto, Agus Eko .2001. analisis Variabel-Variabel yang Mempengaruhi Struktur Keuangan Pada Perusahaan Manufaktur yang Go Publik di Bursa Efek Jakarta. *Jurnal Ekonomi dan Bisnis*. Vol 2, No 2.
- Tarjo dan Jogianto. 2003. Analisa Free Cash Flow Dan Kepemilikan Manajerial Terhadap Kebijakan Utang Pada Perusahaan Publik Di Indonesia. SNA VI : Ikatan Akuntansi Indonesia.
- Umar, hussein. 2004. Metode Riset Ilmu Administrasi Negara, Pembangunan dan Niaga. PT. Gamedia Pustaka : Jakarta
- Wahyudi dan Perwestri, Hartini.P. 2006. Implikasi struktur Kepemilikan Terhadap Nilai Perusahaan dengan keputusan keuangan sebagai variabel intervening. SNA IX : Ikatan Akuntan Indonesia.
- Wasilah, 2005. Hubungan antara Asimetri Informasi dengan Praktek Perataan Penghasilan di Indonesia. *Jurnal Akuntansi dan Keuangan Indonesia* 2 (1), h1-23.
- Wardani, Kusuma. 2008. Pengaruh *Corporate governance* Terhadap Kinerja Perusahaan. Universitas Islam Indonesia. Yogyakarta. [www.uii.com](http://www.uii.com).
- Wardhani, Ratna. 2006. Mekanisme *Corporate governance* dalam Perusahaan yang Mengalami Masalah Keuangan. SNA 9 : Ikatan Akuntan Indonesia.
- Widyaningdyah, A. U., 2001. Analisis Faktor-Faktor yang berpengaruh terhadap *Earnings Management* pada Perusahaan *Go Public* di Indonesia. *Jurnal Akuntansi & Keuangan*, Nopember Vol. 3, No. 2.
- Zhang, Y., Donald R. Deis, P. Huang, and J.S. Moffitt, 2004. Earnings Smoothing Choice, Firm Value and Corporate Monitoring. *Working Paper*, [http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=591282](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=591282), September, p 1-40.