

## DAFTAR PUSTAKA

- Ashbaugh, Hollis., Daniel, W., Collins., dan Ryan, Lafond. (2004). **“Corporate Governance and the Cost of Equity Capital”**. Working Paper. [www.ssrn.com](http://www.ssrn.com).
- Botosan, Christine. (1997). **“Disclosure level and the Cost of Equity Capital”** The Accounting Review, Vol 72, No 3, July. 223-349.
- Brook, Leonard J. dan Paul Dunn. (2008). **“Business & Professional Ethics”** 5<sup>th</sup> edition”
- Cadbury, Committee. (1992). **“Report of The Committee on The Financial Aspects of Corporate Governance”**: [www.ecgi.org](http://www.ecgi.org).
- Candra, Emy R. (2015). **“ Analisis Kualitas AkruaI pada Biaya Modal”** Disampaikan pada Simposium Nasional Akuntansi XVIII.
- Dechow, Patricia dan Schrand. (2004). **Earning Quality. The Research Foundation of CFA Institutet**
- Dechow, Patricia., Ge, Weili dan Schrand, Catherin. (2010). **“Understanding earnings quality”** Journal of Accounting and Economic 50 (2010) 344-401.
- Donaldson, Lex dan Davis, James H. (1991). **Stewardship theory or agency theory: CEO governance and shareholder returns. Australian Journal of Management**,16: 49-64.
- Efendi, Arief M. (2009). **“The Power of Good Corporate Governance”** : Teori dan Implementasi. Jakarta : Salemba Empat.
- Eisenhardt, Katleen M. (1989). Agency Theory : **An Assesment and Review. Academy of Management Review**, Vol 14, No , PP, 57-74
- Fengshu, Ming. (2015). **“ Impact Earning Quality and Liquidity on the Cost of Equity Capital”** International Business Research; Vol. 8, No. 4; 2015
- Foong, Swee Sim dan Kim Leng Goh. (2013). **“Determinants of cost of equity of Malaysian firms”**. *International Journal of Bussiness and Society* 14 (3): 460-479
- Forum For Corporate Governance In Indonesia (FCGI). (2003). **Indonesia Company Law**. [http:// www.fcgi.org.id](http://www.fcgi.org.id)

- Francis, Jenifer., Ryan, LaFon., dan Ohlson. (2008). "**Voluntary Disclosure, Earning Quality and Cost Of Capital**" Journal of Accounting Research Vol.46 No 1
- Francis, Jenifer., Ryan, LaFond., Ohlson dan Schipper, K. (2005). "**The Market Pricing of Accrual Quality**". Journal of Accounting and Economics 39: 295-327
- Ghazali, Imam. (2011). "**Aplikasi Analisis Multivariate dengan Program IBM SPSS 19**" edisi kelima Penerbit Universitas Diponegoro Semarang.
- Govoly, Carla Hayn dan Sharon P.Katz. (2009). "**Does Public Ownership of Equity Improve Earning Quality?**" The Accounting Review Vol 85. No 1 pp 195-225.
- Gray, Philip., Koh, Ping-Sheng, dan Tong, Yen H. (2009). "**The Accruals Quality, Information Risk, and Cost of Capital**" : Evidence from Australia. Journal of Business Finance and Accounting, 36 (1) & (2), 51-72.
- IICG (The Indonesian Institute For Coporate Governance). (2009-2013). Jakarta melalui situs [www.iicg.org](http://www.iicg.org)
- Ikatan Akuntansi Indonesia. (2013). Pernyataan Standar Akuntansi Keuangan 01 , "**Penyajian Laporan Keuangan**" (revisi 2013). Jakarta : IAI
- Hutabarat, Esna M. dan Situmeang, Chandra. (2016). "**Analisis Pengaruh Non Financial Measures Disclosure, Corporate Governance Dan Kualitas Audit Terhadap Performance Melalui Cost Of Equity Perusahaan**" Disampaikan pada Simposium Nasional Akuntansi XIX, Lampung..
- Jansen,Michael C dan Meckling,Willyam H. (1976). **Theory of Firm : Manajerial Behavior, Agency Cost, and Owners Structure. Journal of financial Economic** :305-360
- Jogiyanto. (2000). "**Teori Portofolio dan Analisis Investasi**". Edisi Kedua. BPF. Yogyakarta
- Kaihatu, Thomas S. (2006). "**Good Corporate Governance dan Penerapannya di Indonesia**" jurnal manajemen dan Kewirausahaan Vol.8
- Kantiasih,Wulan. (2010). "**Kualitas Corporate Governance dan Nilai Perusahaan**" Tesis Pada Fakultas Ekonomi Universitas Sebelas Maret

- Komite Nasional Kebijakan Governance (KKNKG). (2006). **“Pedoman Umum Good Corporate Governance Indonesia”** Jakarta.
- Kurniawati, Zulfa. (2014). **“Pengaruh Penerapan Corporate Governance Terhadap Biaya Modal Ekuitas dan Biaya Hutang Pada Perusahaan Manufaktur Di Indonesia”** Jurnal Bisnis Dan Ekonomi Vol. 5, No 2, Desember 2014, 195 – 206.
- Litzenberger, Robert., Krishna, Ramaswamy and Howard, Sosin. (1980).” **On the CAPM Approach to the Estimation of A Public Utility’s Cost of Equity Capital”**. *The Journal of Finance* XXXV (2)
- Mazzotta, Romilda. (2014). **“The Relationship between corporate governance and cost of equity capital”** Eviden from the Italian Stock exchange. *Journal of Management & Governance*.
- Nasr, Hamdi Ben dan Abdullah, Mohammad A. (2015). **“The Impact of Earning Quality on the Cost of Equity :Eviden from Privatied Firms “** *International Journal of financial Research*.
- Ohlson, James. (1995). **“Earning, book Value, and Dividends in Equity Valiation”** contemporary Accounting Research, Vol 11, hal 661-687.
- Prasetyo, Arif. (2009). **“Corporate Governance, Kebijakan Dividen, Dan Nilai Perusahaan”** Studi Empiris Pada Perusahaan Non Keuangan Yang Terdaftar Di Bursa Efek Indonesia Tahun 2006-2007. Thesis. Universitas Indonesia
- Ramly, Zulkifly. (2012). **“Impact of Corporate Governance on the Cost of Equity Capital in an emerging market”**: eviden From Malaysian Listed firms” *African journal of Business Managemen* Vol. 6(4). Pp 1733-1748, 01 February 2012
- Rebecca, Yulisa dan Sylvia, Veronica S. (2013). **“Pengaruh Corporate Governance Index, Kepemilikan keluarga, dan Kepemilikan Institusional terhadap Biaya Ekuitas dan Biaya Utang”** : Studi pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia Tahun 2008-2010. Disampaikan pada Simposium Nasional Akuntansi XV.
- Regalli, Massimo dan Maria-Gaia, Soana. (2012). **“Corporate Governance Quaity and Cost of Equity in Financial Companies“** *International journal of Business Administration*
- Rosiana, Emy., Candra, Swandewi dan Ekawati,Erni . (2015). **” Analisis Kualitas Akrual pada Biaya Modal Ekuitas”** Disampaikan pada Simposium Nasional Akuntansi XVIII, Medan.

- Ross, Westerfield dan Jordan, Bradford D. (2010). “ *Fundamental of Corporate Finance, 9<sup>th</sup> Edition* “ McGraw-Hill. New York
- Schipper, Katherine and Linda, Vincent. (2003). “*Earning Quality*” The Accounting Horion, Vol 17, pp 97-100
- Scott, William R. (2000). ” *Finacial Accounting Theory 2<sup>nd</sup> Ed*”, Prentice Hall, New Jersey.
- Sefiana, Eka. (2009). “*Pengaruh Penerapan Corporate Governance terhadap manajemen laba*” pada perusahaan perbankan yang telah Go Publik di BEI. <http://library.gunadarma.ac.id>
- Sekaran, Uma. (2006). “*Research Methode For Business*”, Edisi Empat, Penerbit Salemba Empat, Jakarta.
- Sharpe, William F. (1997). “*Investasi*”. Edisi Bahasa Indonesia Jilid 1 & 2 . Jakarta: Renhallindo.
- Sharpe William F., Gordon J. Alexander, dan Jeffrey V. Bailey. (2006) “*Investasi*” Edisi Keenam, Jilid 2 Jakarta : Gramedia.
- Silveira, A., dan Barros. (2007). “*Corporate Governance Quality and Firm Value in Brazil*”. Working paper. Available at: <http://www.papers.ssrn.com>.
- Sondang, Maria. (2012) “*Pengaruh Kualitas Akrual Terhadap Premi Resiko*” Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2006-2009. <http://lontar.ui.ac.id>
- Sugiyono. (2012). “*Metode Penelitian Bisnis Bandung*” : Alfabeta
- Sulistyanto, Sri. (2008), “*Manajemen Laba*”: *Teori dan Model Empiris*, Grasindo, Jakarta
- Susanto, Siswardika, Sylvia Veronica S. (2012). “*Corporate Governance Kualitas Laba dan Biaya Ekuitas*” : Studi pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia Tahun 2009. Disampaikan pada Simposium Nasional Akuntansi XII.

Suprayitno. (2004). **“CGP Index Report 2004, actualize good corporate governance as a system (Laporan corporate governance perception index 2005 mewujudkan good corporate governance sebagai sebuah sistem)”**. Jakarta: The Indonesian Institute for Corporate Governance.

Suryawijaya, Willyam. (2016). **“Saham BUMN jadi Pilihan Investor”** Bisnis liputan6.com

Triningtyas, Irine A., Sylvia Veronica S. (2014). **“Pengaruh Kualitas Akrual Terhadap Biaya Utang dan Biaya Ekuitas”** : Studi pada perusahaan manufaktur yang terdaftar I Bursa Efek Indonesia Tahun 2005-2011. Disampaikan pada Simposium Nasional Akuntansi XVII, Lombok.

Triyono. (2014). **“Pengaruh Corporate Governance Kepemilikan Institusi terhadap Kinerja dan resiko perusahaan”**. Disampaikan pada Simposium Nasional Akuntansi XVII, di Mataram.

Utami, Wiwik. (2005). **“Pengaruh Manajemen Laba terhadap Biaya Modal Ekuitas” (Studi pada Perusahaan Publik Sektor Manufaktur)**. Disampaikan pada Simposium Nasional Akuntansi VIII, Solo.

Velury, U. dan Jenkins, D.S. (2006). **“Institutional Ownership and The Quality of Earnings”** Journal of Business Research 59: 1043-1051.

Wolk, Tearney, dan Dodd. (2001). **“Accounting Theory: A conceptual and Institutional Approach”** Fifth edition. South-Western College Publishing.

Watt, R.L and Zimmerman,J.L. (1986). **“Positif Accounting Theory “** New York : Prentice Hall

