

## DAFTAR PUSTAKA

- Abaoub, E., and B. A. Amar. 2008. "Les Transferts de Richesse Des Parties Prenantes Vers Les Actionnaires Dans Le Cadre de La Gestion Du Résultat." *La Revue Comptable et Financière (Recherches En Comptabilité et Finance)* 1:3–27.
- Adryanti, Ayu Fury. 2019. "PENGARUH PILIHAN METODE MANAJEMEN LABA." 2(1):47–62.
- Akram, Muhammad Awais, Ahmed Imran Hunjra, Sidra Butt, and Iqra Ijaz. 2015. "Earnings Management and Organizational Performance: Pakistan VS India." *Basic Research Journal of Business Management and Accounts* 4(9):211–20.
- Al-Absy, Mujeeb Saif Mohsen, Ku Nor Izah Ku Ismail, and Sitraselvi Chandren. 2019. *Audit Committee Chairman Characteristics and Earnings Management: The Influence of Family Chairman*. Vol. 11.
- Al-Khabash, Ahmed A., and Ali A. Al-Thuneibat. 2009. "Earnings Management Practices from the Perspective of External and Internal Auditors: Evidence from Jordan." *Managerial Auditing Journal* 24(1):58–80. doi: 10.1108/02686900910919901.
- Al-Shattarat, Basiem, Khaled Hussainey, and Wasim Al-Shattarat. 2018. "The Impact of Abnormal Real Earnings Management to Meet Earnings Benchmarks on Future Operating Performance." *International Review of Financial Analysis* 81:1–44. doi: 10.1016/j.irfa.2018.10.001.
- Alareeni, Bahaaeddin Ahmed, and Allam Hamdan. 2020. "ESG Impact on Performance of US S&P 500-Listed Firms." *Corporate Governance (Bingley)* 20(7):1409–28. doi: 10.1108/CG-06-2020-0258.
- Alhadab, Mohammad, Iain Clacher, and Kevin Keasey. 2014. "Real and Accrual Earnings Management and IPO Failure Risk." *Accounting and Business Research* 45(1):55–92. doi: 10.1080/00014788.2014.969187.
- Ben Amar, Anis, and Salma Chakorun. 2018. "Do Dimensions of Corporate Social Responsibility Affect Earning Management? Evidence from France." *Journal of Financial Reporting and Accounting* 1–35.
- Aminah, Aminah, and Lidya Natasia Gunakan. 2015. "Pengaruh Manajemen Laba Terhadap Kinerja Keuangan Pada Perusahaan Manufaktur Tahun 2011-2012." *Jurnal Akuntansi Dan Keuangan* 6(1). doi: 10.36448/jak.v6i1.571.
- Anderson, Mark C., Soonchul Hyun, and Hussein A. Warsame. 2014. "Corporate Social Responsibility, Earnings Management, and Firm Performance:

Evidence from Panel VAR Estimation.” *SSRN Electronic Journal*. doi: 10.2139/ssrn.2379826.

- Anggitasari, Niyanti. 2012. “PENGARUH KINERJA KEUANGAN TERHADAP NILAI PERUSAHAAN DENGAN PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY DAN STRUKTUR GOOD CORPORATE GOVERNANCE SEBAGAI VARIABEL PEMODERASI.” 1–99.
- Anggraini, Fr Reni Retno. 2006. “Pengungkapan Informasi Sosial Dan Faktor-Faktor Yang Mempengaruhi Pengungkapan Informasi Sosial Dalam Laporan Keuangan Tahunan ( Studi Empiris Pada Perusahaan-Perusahaan Yang Terdaftar Bursa Efek Jakarta ).” 23–26.
- Ardekani, Aref Mahdavi, Nejat Younesi, and Mohammad Hashemijoo. 2012. “Acquisition, Earnings Management and Firm’s Performance: Evidence from Malaysia.” *Journal of Business Studies Quarterly* 4(1):91–110.
- Arya, Anil, Jonathan C. Clover, and Jonathan Glover. 2002. “ARE UNMANAGED EARNINGS ALWAYS BETTER FOR SHAREHOLDERS ?” (02).
- Awaysheh, Amrou, Randall A. Heron, Tod Perry, and Jared I. Wilson. 2020. “On the Relation between Corporate Social Responsibility and Financial Performance.” *Strategic Management Journal* (November 2019):965–87. doi: 10.1002/smj.3122.
- Barauskaite, Gerda, and Dalia Streimikiene. 2020. “Corporate Social Responsibility and Financial Performance of Companies: The Puzzle of Concepts, Definitions and Assessment Methods.” *Corporate Social Responsibility and Environmental Management* 28(1):278–87. doi: 10.1002/csr.2048.
- Baron, Reuben M., and David A. Kenny. 1986. “The Moderator-Mediator Variable Distinction in Social Psychological Research. Conceptual, Strategic, and Statistical Considerations.” *Journal of Personality and Social Psychology* 51(6):1173–82. doi: 10.1037/0022-3514.51.6.1173.
- Barus, Michael Agyarana, Nengah Sudjana, and Sri Sulasmiyati. 2017. “KINERJA KEUANGAN PERUSAHAAN ( Studi Pada PT . Astra Otoparts , Tbk Dan PT . Goodyer Indonesia , Tbk Yang Go Public Di Bursa Efek Indonesia ).” 44(1):154–63.
- Beaver, William H. 2002. “Perspectives on Recent Capital Market Research.” 77(2):453–74.
- Becker, Connie L., Mark L. Defond, James Jiambalvo, and K. R. Subramanyam. 1998. “The Effect of Audit Quality on Earnings Management.” *Contemporary Accounting Research* 15(1):1–24. doi: 10.1111/j.1911-3846.1998.tb00547.x.

- Bouaziz, Souha Siala, Ines Ben Amar Fakhfakh, and Anis Jarboui. 2020. "Shareholder Activism, Earnings Management and Market Performance Consequences: French Case." *International Journal of Law and Management* 62(5):395–415. doi: 10.1108/IJLMA-03-2018-0050.
- Breton, Gaetan, and Alain Schatt. 2003. "Manipulation Comptable : Les Dirigeants et Les Autres Parties Prenantes . Manipulation Comptable : Les Dirigeants et Les Autres Parties Prenantes ."
- Budianto, Eka Wahyu Hestya, and Nindi Dwi Tetria Dewi. 2023. "Pemetaan Penelitian Rasio Working Capital Turnover (WCT) Pada Perbankan Syariah Dan Konvensional: Studi Bibliometrik VOSviewer Dan Literature Review."
- Burgstahler, D., and I. Dichev. 1997. "Earnings Management to Avoid Earnings Decreases and Losses." *Earnings Management to Avoid Earnings Decreases and Losses* 24(1):99–126. doi: 10.16930/2237-7662202131531.
- Chakroun, Salma, and Anis Ben Amar. 2022. "Earnings Management, Financial Performance and the Moderating Effect of Corporate Social Responsibility: Evidence from France." *Management Research Review* 45(3):331–62. doi: 10.1108/MRR-02-2021-0126.
- Chakroun, Salma, Bassem Salhi, Anis Ben Amar, and Anis Jarboui. 2019. "The Impact of ISO 26000 Social Responsibility Standard Adoption on Firm Financial Performance: Evidence from France." *Management Research Review* 43(5):545–71. doi: 10.1108/MRR-02-2019-0054.
- Cheung, Holly. 2010. "Impacts of Different Learning Types in Hong Kong's ICT Industry." 6(2).
- Chi, Ching Wen, Ken Hung, Hui Wen Cheng, and Pang Tien Lieu. 2015. "Family Firms and Earnings Management in Taiwan: Influence of Corporate Governance." *International Review of Economics and Finance* 36:88–98. doi: 10.1016/j.iref.2014.11.009.
- Chih, Hsiang Lin, Chung Hua Shen, and Feng Ching Kang. 2008. "Corporate Social Responsibility, Investor Protection, and Earnings Management: Some International Evidence." *Journal of Business Ethics* 79(1–2):179–98. doi: 10.1007/s10551-007-9383-7.
- Cohen, Daniel A., and Paul Zarowin. 2010. *Accrual-Based and Real Earnings Management Activities around Seasoned Equity Offerings Accrual-Based and Real Earnings Management Activities around Seasoned Equity Offerings Abstract.*
- Debnath, Pranesh. 2017. "Assaying the Impact of Firm's Growth and Performance on Earnings Management: An Empirical Observation of Indian Economy."

*International Journal of Research in Business Studies and Management* 14(2):235–50. doi: 10.22259/ijrbsm.0402003.

- Dechow, Patricia M., and Douglas J. Skinner. 2000. “Earnings Management: Reconciling the Views of Accounting Academics, Practitioners, and Regulators.” *Accounting Horizons* 14(2):235–50. doi: 10.2308/acch.2000.14.2.235.
- Dechow, Patricia M., Richard G. Sloan, Amy P. Sweeney, and Richard G. Sloan. 2015. “Detecting Earnings Management.” *Asian Financial Statement Analysis* 70(2):73–105. doi: 10.1002/9781119204763.ch4.
- Dewi, Lavenia, and Ida Bagus Badjra. 2020. “Pengaruh Good Corporate Governance Dan Leverage Keuangan Terhadap Profitabilitas Pada Perusahaan Perbankan Di BEI.” *E-Jurnal Manajemen Unud* 6(9).
- Dj, Alfredo Mahendra, Luh Gede Sri Artini, and A. .. Gede Suarjaya. 2009. “PERUSAHAAN PADA PERUSAHAAN MANUFAKTUR DI BURSA EFEK INDONESIA.” 130–38.
- Fadiyah, Nur Laily, Natasya Sabillah, Maya Adillah Islamiyah, Erfina Fernanda, and Sigit Hermawan. 2023. “Intellectual Capital Disclosure Dan Kinerja Keuangan: Systematic Literature Review.” *Journal of Culture Accounting and Auditing* 2(2):175–86.
- Firdiansjahc, Achmad, Gaguk Apriyanto, and Lianita Widyaratna. 2020. “Analisis of Ceo Dualify Influence and Corporate Social Responsibility (Csr) toward Financial Performance through Earning Management on Food & Beverage Company Listed in Indonesian Stock Exchange Period 2013 - 2017.” *International Journal of Scientific and Technology Research* 9(1):1206–16.
- Fombrun, Charles J., Naomi A. Gardberg, and Joy M. Sever. 2000. “The Reputation QuotientSM: A Multi-Stakeholder Measure of Corporate Reputation.” *Journal of Brand Management* 7(4):241–55. doi: 10.1057/bm.2000.10.
- Frederick, Herzberg. 2006. “Perilaku Organisasi (Edisi Sepu).” *Yogyakarta: Andi*.
- Freeman, R. Edward. 2010. *Strategic Management: A Stakeholder Approach*. Cambridge university press.
- Friedman, M. 2007. “The Social Responsibility of Business Is to Increase Its Profits.” *Springer Berlin Heidelberg* 173–78.
- Furfine, Craig H. 2001. “Banks as Monitors of Other Banks : Evidence from the Overnight Federal Funds Market Banks as Monitors of Other Banks : Evidence from the Overnight Federal Funds Market \*.” 74(1):33–57.

- Ghozali, Imam. 2016. "Aplikasi Analisis Multivariate Dengan Program IBM SPSS 23."
- Gong, Guojin, Henock Louis, and A. M. Y. X. Sun. 2008. "Earnings Management and Firm Performance Following Open-Market Repurchases." *LXIII(2)*:947–86.
- Graham, John R., Campbell R. Harvey, and Shiva Rajgopal. 2005. "The Economic Implications of Corporate Financial Reporting." *Journal of Accounting and Economics* 40(1–3):3–73. doi: 10.1016/j.jacceco.2005.01.002.
- Gras-Gil, Ester, Mercedes Palacios Manzano, and Joaquín Hernández Fernández. 2016. "Investigating the Relationship between Corporate Social Responsibility and Earnings Management: Evidence from Spain." *BRQ Business Research Quarterly* 19(4):289–99. doi: 10.1016/j.brq.2016.02.002.
- Greenawalt, Mary Brady, and Joseph F. Sinkey. 1988. "Bank Loan-Loss Provisions and the Income-Smoothing Hypothesis: An Empirical Analysis, 1976–1984." *Journal of Financial Services Research* 1(4):301–18. doi: 10.1007/BF00235201.
- Grougiou, Vassiliki, Stergios Leventis, Emmanouil Dedoulis, and Stephen Owusu-Ansah. 2014. "Corporate Social Responsibility and Earnings Management in U.S. Banks." *Accounting Forum* 38(3):155–69. doi: 10.1016/j.accfor.2014.05.003.
- Guay, Wayne R., S. P. Kothari, and Ross L. Watts. 1996. "A Market-Based Evaluation of Discretionary Accrual Models." *Journal of Accounting Research* 34:83–105. doi: 10.2307/2491428.
- Guidry, Flora, Andrew J. Leone, and Steve Rock. 1999. "Earnings-Based Bonus Plans and Earnings Management by Business-Unit Managers." *Journal of Accounting and Economics* 26(1–3):113–42. doi: 10.1016/S0165-4101(98)00037-8.
- Gujarati, Damodar N., and Dawn C. Porter. 2013. *Basic Econometrics*. 5th ed. New York: McGraw-Hill Companies.
- Gul, Ferdinand A. A., Sidney Leung, and Bin Srinidhi. 2003. "Informative and Opportunistic Earnings Management and the Value Relevance of Earnings: Some Evidence on the Role of IOS." *SSRN Electronic Journal* (July). doi: 10.2139/ssrn.429800.
- Gunny, Katherine A. 2010. "The Relation Between Earnings Management Using Real Activities Manipulation and Future Performance: Evidence from Meeting Earnings Benchmarks\*." *Contemporary Accounting Research* 27(3):855–88. doi: <https://doi.org/10.1111/j.1911-3846.2010.01029.x>.

- Gunny, Katherine A., and Tracey Chunqi Zhang. 2013. "PCAOB Inspection Reports and Audit Quality." *Journal of Accounting and Public Policy* 32(2):136–60. doi: 10.1016/j.jaccpubpol.2012.11.002.
- Hackston, David, and Markus J. Milne. 1996. "Some Determinants of Social and Environmental Disclosures in New Zealand Companies." 9(1):77–108.
- Handajani, Lilik, Sutrisno, and Grahita Chandrarin. 2009. "The Effect of Earnings Management and Corporate Governance Mechanism on Corporate Social Responsibility Disclosure: An Empirical Study at Public Companies in Indonesia Stock Exchange." *The Indonesia Journal of Accounting Research* 12(3):233–48.
- Hao, Qian, and Lee J. Yao. 2010. "An Explanation for Earnings Management: Opportunistic or Signaling?" *Journal of Theoretical Accounting Research* 5(2):82–95.
- Hatherly, David, and Gavin Kretzschmar. 2011. "Capital and Income Financialization: Accounting for the 2008 Financial Crisis." *Accounting Forum* 35(4):209–16. doi: 10.1016/j.accfor.2011.06.010.
- Healy, P. M. 1985. "The Effect of Bonus Schemes on Accounting Decisions." 7(1/3):85–107.
- Healy, Paul M., and James M. Wahlen. 1999. "A Review of the Earnings Management Literature and Its Implications for Standard Setting." *Accounting Horizons* 13(4):365–83. doi: 10.2308/acch.1999.13.4.365.
- Heilpern, Eliot, Colin Haslam, and Tord Andersson. 2009. "When It Comes to the Crunch: What Are the Drivers of the US Banking Crisis?" *Accounting Forum* 33(2):99–113. doi: 10.1016/j.accfor.2009.03.001.
- Hery, H. 2015. "Analisis Laporan Keuangan Pendekatan Rasio Keuangan." *Jakarta: Buku Seru.*
- Hill, Charles W. L., and Thomas M. Jones. 1992. "Stakeholder-Agency Theory." *Proceedings of the International Association for Business and Society* 8(March):657–68. doi: 10.5840/iabsproc1997863.
- IAI. 2007. "Standar Akuntansi Keuangan per 1 September 2007." *Jakarta: Salemba Empat.*
- Jensen, Michael C., and William H. Meckling. 1976. "THEORY OF THE FIRM: MANAGERIAL BEHAVIOR, AGENCY COSTS AND OWNERSHIP STRUCTURE." *Human Relations* 3(4):305–60. doi: 10.1177/0018726718812602.

- Jiraporn, Pornsit, Gary A. Miller, Soon Suk Yoon, and Young S. Kim. 2008. "Is Earnings Management Opportunistic or Beneficial? An Agency Theory Perspective." *International Review of Financial Analysis* 17(3):622–34. doi: 10.1016/j.irfa.2006.10.005.
- Jones, Thomas M. 1995. "Instrumental Stakeholder Theory: A Synthesis of Ethics and Economics." *Academy of Management Review* 20(2):404–37. doi: 10.5465/amr.1995.9507312924.
- Karina, Ria, and Diana Rosmery. 2023. "Pengaruh Manajemen Laba Terhadap Kinerja Keuangan Di Moderasi Tanggung Jawab Sosial Perusahaan (Studi Kasus Pada Perusahaan Yang Terdaftar Di Bursa Efek Indonesia Periode 2017-2021)." *Jurnal Ekonomi Akuntansi Dan Manajemen* 22(1):35–54.
- Karyawati P, Golrida, Bambang Subroto, Sutrisno T, and Erwin Saraswati. 2020. "Explaining the Complexity Relationship of CSR and Financial Performance Using Neo-Institutional Theory." *Journal of Asian Business and Economic Studies* 27(3):227–44. doi: 10.1108/JABES-10-2019-0106.
- Kasmir, Kasmir. 2011. "Analisis Laporan Keuangan, Edisi 1 Cetakan 4."
- Kiattikulwattana, Prapaporn. 2014. "Earnings Management and Voluntary Disclosure of Management's Responsibility for the Financial Reports." *Asian Review of Accounting* 22(3):233–56. doi: 10.1108/ARA-11-2013-0075.
- Kim, Yongtae, Myung Seok Park, and Benson Wier. 2012. "Is Earnings Quality Associated with Corporate Social Responsibility?" *Accounting Review* 87(3):761–96. doi: 10.2308/accr-10209.
- Klerk, Marna De, Charl De Villiers, and Chris Van Staden. 2015. "The Influence of Corporate Social Responsibility Disclosure on Share Prices Evidence from the United Kingdom." 27(2):208–28.
- Krisnando. 2019. "Pengaruh Return On Asset Terhadap Nilai Perusahaan Dengan Kepemilikan Manajerial Sebagai Variabel Moderasi." *Jurnal STEI Ekonomi* 28(01):97–121. doi: 10.36406/jemi.v28i01.262.
- Lee, Jim. 2009. "Does Size Matter in Firm Performance? Evidence from US Public Firms." *International Journal of the Economics of Business* 16(2):189–203. doi: 10.1080/13571510902917400.
- Levitt, Arthur Jr. 1998. "The Numbers Game : Certified Public Accountant."
- Lo, Kin. 2008. "Earnings Management and Earnings Quality." *Journal of Accounting and Economics* 45(2–3):350–57. doi: 10.1016/j.jacceco.2007.08.002.

- Louis, Henock, and Dahlia Robinson. 2005. "Do Managers Credibly Use Accruals to Signal Private Information? Evidence from the Pricing of Discretionary Accruals around Stock Splits \$." 39:361–80. doi: 10.1016/j.jacceco.2004.07.004.
- Mahrani, Mayang, and Noorlailie Soewarno. 2018. "The Effect of Good Corporate Governance Mechanism and Corporate Social Responsibility on Financial Performance with Earnings Management as Mediating Variable." *Asian Journal of Accounting Research* 3(1):41–60. doi: 10.1108/AJAR-06-2018-0008.
- Maqbool, Shafat, and M. Nasir Zameer. 2018. "Corporate Social Responsibility and Financial Performance: An Empirical Analysis of Indian Banks." *Future Business Journal* 4(1):84–93. doi: 10.1016/j.fbj.2017.12.002.
- Mardianto, and Fenny. 2021. "Analisis Pengaruh Tata Kelola Perusahaan Dan Pengungkapan Tanggung Jawab Sosial Perusahaan Terhadap Kinerja Keuangan Perusahaan Dengan Manajemen Laba Sebagai Variabel Mediasi." *Conference on Management, Business, Innovation, Education and Social Science* 1(1):1–12.
- Martínez-Ferrero, Jennifer, Isabel M. Garcia-Sanchez, and Beatriz Cuadrado-Ballesteros. 2013. "Effect of Financial Reporting Quality on Sustainability Information Disclosure." *Corporate Social Responsibility and Environmental Management* 22(1):45–64. doi: 10.1002/csr.1330.
- Matsunaga, Steven R., and Chul W. Park. 2001. "The Effect of Missing a Quarterly Earnings Benchmark on the CEO's Annual Bonus." *Accounting Review* 76(3):313–32. doi: 10.2308/accr.2001.76.3.313.
- Mishra, Supriti, and Damodar Suar. 2010. *Does Corporate Social Responsibility Influence Firm Performance of Indian Companies?* Vol. 95.
- Morgan, Donald P. 2002. "Rating Banks: Risk and Uncertainty in an Opaque Industry." *American Economic Review* 92(4):874–88. doi: 10.1257/00028280260344506.
- Morris, Richard D. 1987. "Signalling, Agency Theory and Accounting Policy Choice." *Accounting and Business Research* 18(69):47–56. doi: 10.1080/00014788.1987.9729347.
- Mülbert, Peter O. 2009. "Corporate Governance of Banks after the Financial Crisis - Theory , Evidence , Reforms Corporate Governance of Banks after The." (April).
- Mulford, Charless W., and Eugene E. Comiskey. 2010. "Deteksi Kecurangan Akuntansi, The Financial Numbers Game." *Jakarta: PPM*.

- Mustafa, Cut Cinthya, and Nur Handayani. 2014. "Pengaruh Pengungkapan Corporate Social Responsibility Kinerja Keuangan Perusahaan Manufaktur." *Sekolah Tinggi Ilmu Ekonomi Indonesia (STIESIA) Surabaya Jurnal Ilmu & Riset Akuntansi* 3(6).
- Nafisah, Nila Izatun, Abdul Halim, and Ati Retna Sari. 2020. "Pengaruh Return on Assets (Roa), Debt To Equity Ratio(Der), Current Ratio (Cr), Return on Equity (Roe), Price Earning Ratio (Per), Total Assets Turnover (Tato), Dan Earning Per Share (Eps) Terhadap Nilai Perusahaan Manufaktur Yang Terdaftar Di Bei." *Jurnal Riset Mahasiswa Akuntansi* 6(2):1–17. doi: 10.21067/jrma.v6i2.4217.
- Nasution, M., and D. Setiawan. 2007. "Pengaruh Corporate Governance Terhadap Manajemen Laba Di Industri Perbankan Indonesia. Simposium Nasional Akuntansi X,(Juli), 1–26."
- Nelling, Edward, and Elizabeth Webb. 2009. "Corporate Social Responsibility and Financial Performance: The 'Virtuous Circle' Revisited." *Review of Quantitative Finance and Accounting* 32(2):197–209. doi: 10.1007/s11156-008-0090-y.
- Orlitzky, Marc, Frank L. Schmidt, and Sara L. Rynes. 2003. "57-Orlitzky2003-Social & Financial Performance-Meta Analysis.Pdf." *Organization Studies* 24(3):403–41.
- Othman, Hakim Ben, and Daniel Zeghal. 2006. "A Study of Earnings-Management Motives in the Anglo-American and Euro-Continental Accounting Models: The Canadian and French Cases." *International Journal of Accounting* 41(4):406–35. doi: 10.1016/j.intacc.2006.09.004.
- Padmantlyo, Sri. 2010. "Analisis Manajemen Laba Pada Laporan Keuangan Perbankan Syariah (Studi Pada Bank Syariah Mandiri Dan Bank Muamalat Indonesia)." 46–70.
- La Porta, R., F. Lopez-de-Silanes, A. Shleifer, and R. Vishny. 2000. "Investor Protection and Corporate Governance." 58(1–2):3–27.
- Price, Joseph M., and Wenbin Sun. 2017. "Doing Good and Doing Bad: The Impact of Corporate Social Responsibility and Irresponsibility on Firm Performance." *Journal of Business Research* 80(July 2015):82–97. doi: 10.1016/j.jbusres.2017.07.007.
- Prior, Diego, Jordi Surroca, and Josep A. Tribó. 2008. "Are Socially Responsible Managers Really Ethical? Exploring the Relationship between Earnings Management and Corporate Social Responsibility." *Corporate Governance: An International Review* 16(3):160–77. doi: 10.1111/j.1467-8683.2008.00678.x.

- Putra, A., and N. Nuzula. 2017. "PENGARUH CORPORATE GOVERNANCE TERHADAP PROFITABILITAS (Studi Pada Perusahaan Perbankan Yang Terdaftar Di Bursa Efek Indonesia Periode 2013-2015)." *Jurnal Administrasi Bisnis S1 Universitas Brawijaya* 47(1):103–12.
- Rahman, Rashidah Abdul, and Fairuzana Haneem Mohamed Ali. 2006. "Board, Audit Committee, Culture and Earnings Management: Malaysian Evidence." *Managerial Auditing Journal* 21(7):783–804. doi: 10.1108/02686900610680549.
- Raman, Kartik, and Husayn Shahrur. 2008. "Relationship-Specific Investments and Earnings Management: Evidence on Corporate Suppliers and Customers." *Accounting Review* 83(4):1041–81. doi: 10.2308/accr.2008.83.4.1041.
- Rismawati, Yuli. 2021. "PENGARUH MANAJEMEN LABA TERHADAP KINERJA KEUANGAN PADA PERUSAHAAN MANUFAKTUR." 1–16.
- Ruwanti, Sri, and Prima Aprilyani Rambe. 2019. "Jurnal Ilmiah Akuntansi Dan Finansial Indonesia." *Jurnal Ilmiah Akuntansi* 2(2):61–73.
- Salama, Aly. 2005. "A Note on the Impact of Environmental Performance on Financial Performance." *Structural Change and Economic Dynamics* 16(3):413–21. doi: 10.1016/J.STRUECO.2004.04.005.
- Santria, Yovie, and Erly Mulyani. 2023. "Pengaruh Pengungkapan Corporate Social Responsibility Dan Mekanisme Corporate Governance Terhadap Kinerja Keuangan: Studi Pada Perusahaan Consumer Non-Cyclicals Yang Terdaftar Di BEI Tahun 2018-2022." *Jurnal Eksplorasi Akuntansi* 5(4):1599–1613.
- Sanusi, Anwar. 2013. "Metodologi Penelitian Bisnis, Cetakan Ketiga." *Salemba Empat, Jakarta*.
- Sarafina, Salsabila, and Muhammad Saifi. 2017. "Pengaruh Good Corporate Governance Terhadap Kinerja Keuangan Dan Nilai Perusahaan." *Jurnal Ilmiah Manajemen Kesatuan* 50(3):108–17. doi: 10.37641/jimkes.v11i1.1701.
- Schipper, K. 1989. "Earnings Management." *Finance Ethics: Critical Issues in Theory and Practice* 3(4):91–102. doi: 10.1002/9781118266298.ch24.
- Scholtens, Bert. 2006. "Finance as a Driver of Corporate Social Responsibility." *Journal of Business Ethics* 68(1):19–33. doi: 10.1007/s10551-006-9037-1.
- Scholtens, Bert. 2009. "Corporate Social Responsibility in the International Banking Industry Linked References Are Available on JSTOR for This Article: Corporate Social Responsibility in the International Banking Industry." 86(2):159–75. doi: 10.1007/sl0551-008-9841-x.

- Seifert, Bruce, Sara A. Morris, and Barbara R. Bartkus. 2004. "Having, Giving, and Getting: Slack Resources, Corporate Philanthropy, and Firm Financial Performance." *Business & Society* 43(2):135–61. doi: 10.1177/0007650304263919.
- Sekaredi, Sawitri. 2011. "Pengaruh Corporate Governance Terhadap Kinerja Keuangan Perusahaan (Studi Pada Perusahaan Yang Terdaftar Di Lq45 Tahun 2005-2009)." *Skripsi* 68.
- Setyaningsih, Riska Dewi, and Nur Fadrih Asyik. 2016. "PENGARUH KINERJA LINGKUNGAN TERHADAP KINERJA KEUANGAN DENGAN CORPORATE SOCIAL RESPONSIBILITY." 5(4):1–15.
- Simons, R. 2000. "Performance Measurement Controls Systems to Drive Strategic Renewal."
- Simpson, W. Gary, and Theodor Kohers. 2002. "The Link between Corporate Social and Financial Performance: Evidence from the Banking Industry." *Journal of Business Ethics* 35(2):97–109. doi: 10.1023/A:1013082525900.
- Sitanggang, Rosa Priskila, and Dwi Ratmono. 2019. "PENGARUH TATA KELOLA PERUSAHAAN DAN PENGUNGKAPAN TANGGUNG JAWAB SOSIAL PERUSAHAAN TERHADAP KINERJA KEUANGAN DENGAN MANAJEMEN LABA SEBAGAI VARIABEL MEDIASI." 8(4):1–15.
- Spence, Michael. 1974. "Competitive and Optimal Responses to Signals: An Analysis of Efficiency and Distribution." *Journal of Economic Theory* 7(3):296–332.
- Stolowy, Herve, and Gaetan Breton. 2004. *Accounts Manipulation: A Literature Review and Proposed Conceptual Framework*.
- Stuebs, Marty, and Li Sun. 2010. "Business Reputation and Labor Efficiency, Productivity, and Cost." *Journal of Business Ethics* 96(2):265–83. doi: 10.1007/s10551-010-0464-7.
- Subramanyam, K. R. 1996. "The Pricing of Discretionary Accruals." *Journal of Accounting and Economics* 22(1–3):249–81. doi: 10.1016/S0165-4101(96)00434-X.
- Subramanyam, KR, and John J. Wild. 2010. "Analisis Laporan Keuangan."
- Sucipto, D. 2003. "Penilaian Kinerja Keuangan." *Jurnal Akuntansi: Universitas Sumatera Utara*.
- Tabassum, Naila, Ahmad Kaleem, and Mian Sajid Nazir. 2015. "Real Earnings

- Management and Future Performance.” *Global Business Review* 16(1):21–34. doi: 10.1177/0972150914553505.
- Titisari, Kartika Hendra. 2008. “KINERJA PERUSAHAAN.”
- Vorst, Patrick. 2016. “Real Earnings Management and Long-Term Operating Performance: The Role of Reversals in Discretionary Investment Cuts.” *Accounting Review* 91(4):1219–56. doi: 10.2308/accr-51281.
- Waddock, Sandra A., and Samuel B. Graves. 1997. “THE CORPORATE SOCIAL PERFORMANCE – FINANCIAL PERFORMANCE LINK.” 18(May 1996):303–19.
- Wardani, Dewi Kusuma, and Indra Wijaya Kusuma. 2012. “Is Earnings Management Informational or Opportunistic?: Evidence from Asean Countries.” *Gadjah Mada International Journal of Business* 14(1):61–75. doi: 10.22146/gamaijb.5437.
- Watts, Ross L., and Jerold L. Zimmerman. 1978. “Towards a Positive Theory of the Determination of Accounting Standards Towards a Positive Theory of the Determination of Accounting.” *Source: The Accounting Review THE ACCOUNTING REVIEW* 53(1):112–34.
- Watts, Ross L., and Jerold L. Zimmerman. 1990. “Positive Accounting Theory: A Ten Year Perspective.” *The Accounting Review* 65(1):131–56.
- Widodo, Heri, and Catur Windi. 2011. “SISTEM AKUNTANSI MANAJEMEN TERHADAP KINERJA MANAJERIAL PADA PT ( Persero ) PELABUHAN INDONESIA III.” 33–40.
- Wiratno, Dwi Haryono, and Rahmawati Hanny Yustrianthe. 2023. “Analisis Perbandingan Kinerja Keuangan PT Bank Rakyat Indonesia (Persero) Tbk. Sebelum Dan Selama Pandemi Covid-19.” *Jurnal Akuntansi* 12(2):115–28.
- Xu, Bixia, and Tao Zeng. 2016. “Profitability, State Ownership, Tax Reporting and Corporate Social Responsibility: Evidence from Chinese Listed Firms.” *Social Responsibility Journal* 12(1):23–31. doi: 10.1108/SRJ-06-2014-0076.
- Zahra, Shaker A., Richard L. Priem, and Abdul A. Rasheed. 2005. “The Antecedents and Consequences of Top Management Fraud.” *Journal of Management* 31(6):803–28. doi: 10.1177/0149206305279598.
- Zang, Amy Y. 2012. “Evidence on the Trade-off between Real Activities Manipulation and Accrual-Based Earnings Management.” *Accounting Review* 87(2):675–703. doi: 10.2308/accr-10196.