

DAFTAR PUSTAKA

- Aggarwal, Reena, Isil Erel, Miguel Ferreira, and Pedro Matos. 2011. "Does Governance Travel Around the World? Evidence from Institutional Investors." *Journal of Financial Economics* 100 (1): 154–81.
- Ahmad, Gayas, Feeroz Hayat, Faozi A. Almaqtari, Najib H.S. Farhan, and Mohammad Shahid. 2023. "Corporate Social Responsibility Spending and Earnings Management: The Moderating Effect of Ownership Structure." *Journal of Cleaner Production* 384 (August 2022): 135556.
- Al-Duais, Shaker Dahan, Mazrah Malek, Mohamad Ali Abdul Hamid, and Amal Mohammed Almasawa. 2021. "Ownership Structure and Real Earnings Management : Evidence from an Emerging Market." *Journal of Accounting in Emerging Economies* 12 (2): 380–404.
- Alghemary, Mahmoud, Al-Najjar Basil, and Nereida Polovina. 2024. "What Do We Know about Real Earnings Management in the GCC?" *Journal of Accounting in Emerging Economies* 14 (3): 659–91.
- Almahrog, Yousf, Zakaria Ali Aribi, and Thankom Arun. 2018. "Earnings Management and Corporate Social Responsibility: UK Evidence." *Journal of Financial Reporting and Accounting* 16 (2): 311–32.
- Almahrog, Yousf, and Zakaria Ali Aribi. 2018. "Earnings Management and Corporate Social Responsibility : UK Evidence" 16 (2): 311–32.
- Amake, Chinwe Claire, and Obelihoye Usiomon Akogo. 2021. "Corporate Social Responsibility and Accrual-Based Earnings Management : Evidence from Nigeria." *Mediterranean Journal of Social Sciences* 12 (5): 15–26.
- Amar, Anis Ben. 2017. "Do Dimensions of Corporate Social Responsibility Affect Earnings Management ? Evidence from France."
- Amosh, Hamzeh Al, and Saleh F.A. Khatib. 2022. "Ownership Structure and Environmental, Social and Governance Performance Disclosure: The Moderating Role of the Board Independence." *Journal of Business and Socio-Economic Development* 2 (1): 49–66.
- Awalluddin, Muhammad Aiman, Ardzyln Hawatul, and Yuhanis Ayob. 2023. "Exploring the Role of Institutional Investors in Voting, Monitoring and Dialogue Engagement in Mitigating Agency Con Fl Ict in Malaysia ' s Public Listed Companies," 1–9.
- Bebchuk, Lucian A. 2017. "The Agency Problems of Institutional Investors." *Journal of Economic Perspectives* 31: 89–102.

- Bergstresser, Daniel, and Thomas Philippon. 2006. "CEO Incentives and Earnings Management \$" 80: 511–29.
- Bloomberg L.P. .2006. Annual data for firms that were listed in Index ESG Quality 45 IDX KEHATI. Retrieved from Bloomberg database.
- Buertey, Samuel, Eun Jung Sun, Jang Soon Lee, and Juhee Hwang. 2020. "Corporate Social Responsibility and Earnings Management: The Moderating Effect of Corporate Governance Mechanisms." *Corporate Social Responsibility and Environmental Management* 27 (1): 256–71.
- Carroll, Archie B. 1979. "A Dimensional Conceptual Corporate Performance." *Academy of Management* 4 (4): 497–505.
- Chen, Roger C.Y., and Shih Wei Hung. 2021. "Exploring the Impact of Corporate Social Responsibility on Real Earning Management and Discretionary Accruals." *Corporate Social Responsibility and Environmental Management* 28 (1): 333–51.
- Chhaochharia, Vidhi, Alok Kumar, and Alexandra Niessen-Ruenzi. 2012. "Local Investors and Corporate Governance." *Journal of Accounting and Economics* 54 (1): 42–67.
- Chih, Hsiang-Lin, Hsiang-Hsuan Chih, and Tzu-Yin Chen. 2010. "Financial Industry On the Determinants of Corporate Social Responsibility: International Evidence." *Journal Pf Business Ethics* 93 (1): 115–35.
- Choi, Daeheon, Chune Young Chung, Young Eun Kim, Ye Jun Kim, and Paul Moon Sub Choi. 2020. "Sustainable Corporate Ownership Structures and Earnings Management in the Vietnamese Stock Market." *Sustainability (Switzerland)* 12 (15): 1–30.
- Choi, Hyunjung, Byungchul Choi, and Jungyoon Byun. 2018. "The Relationship between Corporate Social Responsibility and Earnings Management: Accounting for Endogeneity." *Investment Management and Financial Innovations* 15 (4): 69–84.
- Dechow, Patricia M., and Douglas J. Skinner. 2005. "Earnings Management: Reconciling the Views of Accounting Academics, Practitioners, and Regulators." *SSRN Electronic Journal*.
- Dechow, Patricia M, Amy P Hutton, Jung Hoon Kim, and Richard G Sloan. 1995. "Detecting Earnings Management: A New Approach" *The Accounting Review*.
- 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.

- Deegan, Craig, Michaela Rankin, and John Tobin. 2000. "An Examination of the Corporate Social and Environmental Disclosures of BHP from 1983-1997." *Accounting, Auditing dan Accountability Journal* 15 (2002): 312–43.
- Demerjian, Peter R, Baruch Lev, Melissa F Lewis, and Sarah E Mcvay. 2013. "Managerial Ability and Earnings Quality" 88 (2): 463–98.
- Dimitropoulos, Panagiotis. 2011. "Corporate Governance and Earnings Management in the European Football Industry." *European Sport Management Quarterly* 11 (5): 495–523.
- Dimitropoulos, Panagiotis E. 2022. "Corporate Social Responsibility and Earnings Management in the EU: A Panel Data Analysis Approach." *Social Responsibility Journal* 18 (1): 68–84.
- Dissanayake, Sulochana. 2023. "Whether Corporate Social Responsibility Is Used to Suppress Earnings Management Practices and Could Corporate Governance Mechanisms Prevent Them ? An Empirical Study" 8 (4): 373–86.
- Dyreg, Scott D., Michelle Hanlon, and Edward L. Maydew. 2012. "Where Do Firms Manage Earnings?" *Review of Accounting Studies* 17 (3): 649–87.
- Farida, Luluk Yumna Noor, Dan, and Rr Karlina Aprilia Kusumadewi. 2019. "Pengaruh Struktur Kepemilikan Dan Komite Audit Terhadap Manajemen Laba." *Diponegoro Journal of Accounting* 8 (3): 1–12.
- Fauzi, Hasan. n.d. "The Relationship of CSR and Financial Performance : New Evidence From Indonesian Companies."
- Ferrell, Allen, Hao Liang, and Luc Renneboog. 2016. "Socially Responsible Firms R." *Journal of Financial Economics* 122 (3): 585–606.
- Garriga, Elisabet, and Mele Dome`nec. 2004. "Corporate Social Responsibility Theories : Mapping the Territory." *Journal of Business Ethics* 53: 51–71.
- Ghazali, Nazli A Mohd. 2007. "Ownership Structure and Corporate Social Responsibility Disclosure : Some Malaysian Evidence." *Corporate Governance* 7 (3).
- Ghozali, I. 2020. "25 Grand Theory, Teori Besar Ilmu Manajemen, Akuntansi dan Bisnis untuk Landasan Teori Skripsi, Tesis dan Disertasi.
- Ghozali, I. 2016. "Aplikasi Analisis Multivariate IBM SPSS". Universitas Diponegoro.
- Ghozali, Imam, dan Ratmono, D. 2017. "Analisis Multivariate dan Ekonometrika: Teori, Konsep dan Aplikasi dengan menggunakan EViews 10". Badan Penerbit Universitas Diponegoro.

- Gonçalves, Tiago, Cristina Gaio, and André Ferro. 2021. "Corporate Social Responsibility and Earnings Management: Moderating Impact of Economic Cycles and Financial Performance." *Sustainability (Switzerland)* 13 (17).
- Greene, William H. 2012. *Econometric Analysis*. Pearson Education Limited.
- Grimaldi, Francesco, Alessandra Caragnano, Marianna Zito, and Massimo Mariani. 2020. "Sustainability Engagement and Earnings Management: The Italian Context." *Sustainability (Switzerland)* 12 (12): 1–16.
- Grougiou, Vassiliki, Stergios Leventis, Emmanouil Dedoulis, and Stephen Owusu-ansah. 2014. "Corporate Social Responsibility and Earnings Management In." *Accounting Forum* 38 (3): 155–69.
- Gunawan, Juniati, and Se Tin. 2019. "The Development of Corporate Social Responsibility in Accounting Research: Evidence from Indonesia." *Social Responsibility Journal* 15 (5): 671–88.
- Guo, Fei, and Shiguang Ma. 2015. "Ownership Characteristics and Earnings Management in China." *Chinese Economy* 48 (5): 372–95.
- Guo, Mingyuan, and Chendi Zheng. 2021. "Foreign Ownership and Corporate Social Responsibility: Evidence from China." *Sustainability (Switzerland)* 13 (2): 1–22.
- Hajawiyah, Ain, Indriati Siti Pratiwi, Annisa Ramadhini, and Elvia Shauki. 2020. "CSR dan Earnings Management: An Assessment of Firm Ethics." In *International Conference on Economics, Business and Economic Education*, 2020:1351–69.
- Hartzell, Jay C, and Laura T Starks. 2003. "Institutional Investors and Executive Compensation." *The Journal of Finance* 58 (6): 2351–74.
- Healy, Paul M., and James Michael Wahlen. 1999. "A Review of the Earnings Management Literature and Its Implications for Standard Setting." *Accounting Horizons* 13 (4) (November): 365–83.
- Hendi, and Septi Lisniati. 2020. "Analisis Pengaruh Karakteristik Komite Audit Dan Pada Perusahaan Yang Terdaftar Di Bursa Efek Indonesia" 4 (1): 52–67.
- Hieu, Pham Duc, and Hoang Ha Anh. 2023. "Capital Structure and Practices of Accrual-Based Earnings Management among Non-Financial Vietnamese Listed Firms." *Investment Management and Financial Innovations* 20 (4): 181–93.
- Hoskisson, Robert E, Michael A Hitt, and Richard A Johnson. 2002. "Conflicting Voices: The Effects of Institutional Ownership Heterogeneity and Internal Governance on Corporate Innovation Strategies". *The Academy of*

Management Journal 45 (4): 697–716.

- Hussainey, Khaled, and Khaled Aljifri. 2012. “Corporate Governance Mechanisms and Capital Structure in UAE.” *Journal of Applied Accounting Research* 13 (2): 145–60.
- Ibrahim, Mansor, Tika Arundina. 2022. Practical Panel Modelling With Applications in Islamic Banking and Finance Research. National Committee of Islamic Economy and Finance.
- Ji, Xu Dong, Kamran Ahmed, and Wei Lu. 2015. “The Impact of Corporate Governance and Ownership Structure Reforms on Earnings Quality in China,” 169–98.
- Johnson, Richard A, and Daniel W Greening. 1999. “The Effects of Corporate Governance and Institutional Ownership Types on Corporate Social Performance” *The Academy of Management Journal* 42 (5): 564–76.
- Juliani, Meily, and Cherry Venty. 2022. “Analisis Pengaruh CSR Terhadap Manajemen Laba Dengan Tata Kelola Perusahaan Sebagai Variabel Moderasi.” *Jesya (Jurnal Ekonomi dan Ekonomi Syariah)* 5 (1): 71–84.
- Juniarti. 2021. “Does Mandatory CSR Provide Long-Term Benefits to Shareholders ?” *Social Responsibility Journal* 17 (6): 776–94.
- Katmon, Nooraisah, Omar Al Farooque. 2015. “Exploring the Impact of Internal Corporate Governance on the Relation Between Disclosure Quality and Earnings Management in the UK Listed Companies Exploring the Impact of Internal Corporate Governance on the Relation Between Disclosure Quality and Earning.” *Journal of Business Ethics* 142 (2): 345–67.
- Kim, Hyun-dong, Taeyeon Kim, Yura Kim, and Kwangwoo Park. 2019. “Do Long-Term Institutional Investors Promote Corporate Social Responsibility Activities ?” *Journal of Banking and Finance* 101: 256–69.
- Kim, Yongtae, Myung Seok Park, and Benson Wier. 2012. “Is Earnings Quality Associated with Corporate Social Responsibility?” *Accounting Review* 87 (3): 761–96.
- Klein, April. 2002. “Audit Committee , Board of Director Characteristics , and Earnings Management” 33: 375–400.
- Kollar, Boris. 2021. “Web Globalization and Its Possible Consequences on Usage of Different Creative Accounting Techniques.” *SHS Web of Conferences* 92: 02029.
- Kothari, S P, Andrew J Leone, and Charles E Wasley. 2005. “Performance Matched Discretionary Accrual Measures \$” 39: 163–97.

- Kumala, Rini, and Sylvia Veronica Siregar. 2021. "Corporate Social Responsibility, Family Ownership and Earnings Management : The Case of Indonesia" 17 (1): 69–86.
- Kusmiyati, Siti Dewi, and Mohamad Zulman Hakim. 2020. "Pengaruh Ukuran Perusahaan, Profitabilitas, Cash Holding, Debt To Equity Ratio Dan Net Profit Margin Terhadap Perataan Laba." *Jurnal Profita* 13 (1): 58.
- Laan, Joyce Van Der, Ajay Adhikari, and Rasoul H Tondkar. 2005. "Exploring Differences in Social Disclosures Internationally: A Stakeholder Perspective." *Journal of Accounting and Public Policy* 24: 123–51.
- Lee, Jong Hwa. 2022. "Earnings Quality , Foreign Investor and Dividends" 30 (1): 58–72.
- Lestari, Priscillia Puspita, and Yie Ke Feliana. 2021. "Hubungan Corporate Social Responsibility Dengan Earnings Quality Pada Perusahaan Yang Terdaftar Di Bursa Efek Indonesia (BEI) Periode 2016-2019." *Akuntansi Dan Teknologi Informasi* 13 (2): 1–26.
- Li, Yongqing, Jinghui Liu, and Ian Eddie. 2011. "Share Types and Earnings Management: Evidence from Chinese Listed Companies." *Corporate Ownership and Control* 8 (2 E): 271–84.
- Mckee, Thomas E, and D Ph. n.d. *Earnings Management : An Executive Perspective*.
- Meyer, Ann Kristin, and Andreas Dutzi. 2024. "What Earnings Management Has to Do with Corporate Social Responsibility." *Sustainability* 16: 2836.
- Moratis, Lars, and Max van Egmond. 2018. "Concealing Social Responsibility? Investigating the Relationship between CSR, Earnings Management and the Effect of Industry through Quantitative Analysis." *International Journal of Corporate Social Responsibility* 3 (1).
- Nguyen, Linh-TX. 2022. "The Relationship between Corporate Sustainability Performance and Earnings Management: Evidence from Emerging East Asian Economies." *Journal of Financial Reporting and Accounting*.
- 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* 16 (3): 160–77.
- Rafique, Amir, Mouhammad Hanif Akhtar, Muhammad Umer Quddoos, and Sher Dil Khan Jadoon. 2018. "Impact of Ownership Structure on Earnings Management: Evidence from Pakistan." *Review of Applied Management and Social Sciences* 1 (1): 51–58.

- Renata, Zaneta Millinea, and Imanuel Madea Sakti. 2022. "The Factors Influencing the Earnings Management in Indonesian State-Owned Enterprise Listed on the Indonesia Stock Exchange from 2016-2020." *International Journal of Social Science and Business* 6 (3): 395–403.
- Roychowdhury, Sugata. 2006. "Earnings Management through Real Activities Manipulation." *Journal of Accounting and Economics* 42 (3): 335–70.
- Saleem, Ebraheem, and Salem Alzoubi. 2016. "Ownership Structure and Earnings Management : Evidence from Jordan" 24 (2): 135–61.
- San Martin Reyna, Juan Manuel. 2018. "The Effect of Ownership Composition on Earnings Management: Evidence for the Mexican Stock Exchange." *Journal of Economics, Finance and Administrative Science* 23 (46): 289–305.
- Setiawan, D., M. W. Widawati, and H. P. Rizky. 2021. "The Role of Foreign Ownership in the CSR Performance of Agriculture Listed Firms in Indonesia." *IOP Conference Series: Earth and Environmental Science* 905 (1).
- Tikollah, M. Ridwan, Muhammad Azis, and Fajriani Azis. 2022. "The Influence of Corporate Social Responsibility, Revenue Growth, and Ownership Structure on Tax Avoidance." *Proceedings of the International Conference on Social, Economics, Business, and Education (ICSEBE 2021)* 205 (December).
- Trueman, Brett, and Sheridan Titman. 1988. "An Explanation for Accounting Income Smoothing." *Journal of Accounting Research* 26: 127–39.
- Velte, Patrick. 2020. "Institutional Ownership, Environmental, Social, and Governance Performance and Disclosure – A Review on Empirical Quantitative Research." *Problems and Perspectives in Management* 18 (3): 282–306.
- Vo, Xuan Vinh, and Thi Kim Huong Chu. 2019. "Do Foreign Shareholders Improve Corporate Earnings Quality in Emerging Markets? Evidence from Vietnam." *Cogent Economics and Finance* 7 (1): 1–23.
- Wang, Xiaoqiong, and Siqi Wei. 2019. "The Monitoring Role of Institutional Investors Geographical Proximity and Investment Horizon." *Studies in Economics and Finance* 36 (4): 517–46.
- Watts, Ross L, and Jerold L Zimmerman. 1990. "Positive Accounting Theory : A Ten Year Perspective" 65 (1): 131–56.
- Yoon, Bohyun, Byul Kim, and Jeong Hwan Lee. 2019. "Is Earnings Quality Associated with Corporate Social Responsibility? Evidence from the Korean Market." *Sustainability (Switzerland)* 11 (15): 1–20.
- Young, Oh, Won Yong, and Kyun Chang. 2011. "The Effect of Ownership

Structure on Corporate Social Responsibility: Empirical Evidence from Korea.” *Journal Business Ethics* 204: 283–97.

Zaid, Mohammad A.A., Sara T.F. Abuhijleh, and María Consuelo Pucheta-Martínez. 2020. “Ownership Structure, Stakeholder Engagement, and Corporate Social Responsibility Policies: The Moderating Effect of Board Independence.” *Corporate Social Responsibility and Environmental Management* 27 (3): 1344–60.

