

DAFTAR PUSTAKA

- Alahdal, W. M., Alsamhi, M. H., & Tabash, M. I. (2025). Corporate social responsibility disclosure and earnings management: Evidence from emerging markets. *International Journal of Accounting & Information Management*. Advance online publication.
- Alhadadi, A. (2025). Corporate social responsibility and earnings management: Evidence from international firms. *Sustainability*. Advance online publication.
- Anggraini, F. R. R. (2006). Pengungkapan informasi sosial dan faktor-faktor yang memengaruhi pengungkapan informasi sosial dalam laporan tahunan perusahaan. *Simposium Nasional Akuntansi*.
- Dakhli, A., & Houcine, A. (2025). Corporate social responsibility disclosure and financial reporting quality. *Journal of Applied Accounting Research*. Advance online publication.
- Dechow, P. M., Sloan, R. G., & Sweeney, A. P. (1995). Detecting earnings management. *The Accounting Review*, 70(2), 193–225.
- Dissanayake, D., Tilt, C., & Qian, W. (2023). Sustainability reporting and earnings management: Evidence from global firms. *Accounting Research Journal*. <https://doi.org/10.1108/ARJ-03-2022-0074>
- Dowling, J., & Pfeffer, J. (1975). Organizational legitimacy: Social values and organizational behavior. *Pacific Sociological Review*.
- Garanina, T. (2024). Corporate social responsibility and earnings management: Evidence from emerging markets. *Journal of Accounting in Emerging Economies*. Advance online publication.
- Ghozali, I., & Ratmono, D. (2017). *Analisis multivariat dan ekonometrika: Teori, konsep, dan aplikasi dengan EViews 10*. Badan Penerbit Universitas Diponegoro.
- Habib, A., Bhuiyan, M. B. U., & Islam, A. (2013). Financial distress, earnings management, and market pricing of accruals. *Accounting Research Journal*, 26(2), 155–180. <https://doi.org/10.1108/ARJ-01-2011-0026>
- Hansen, D. R., & Mowen, M. M. (2011). *Managerial accounting*. South-Western Cengage Learning.

- Jahamani, Y. F. (2003). Green accounting in developing countries: The case of UAE and Jordan. *Managerial Auditing Journal*, 18(3), 220–226. <https://doi.org/10.1108/02686900310469915>
- Khan, M., & Gupta, R. (2025). Sustainability disclosure and corporate governance in emerging markets. *Corporate Governance: The International Journal of Business in Society*. Advance online publication.
- Kieso, D. E., Weygandt, J. J., & Warfield, T. D. (2018). *Intermediate accounting* (16th ed.). Wiley.
- Lestari, H. S., & Murtanto. (2017). Pengaruh pengungkapan CSR terhadap nilai perusahaan. *Jurnal Akuntansi*.
- Morri, G., et al. (2024). Environmental pillar of ESG and financial performance: Evidence from global firms. *Corporate Social Responsibility and Environmental Management*. Advance online publication.
- Petcharat, N., et al. (2025). Sustainability reporting and investment decision making. *Sustainability Accounting, Management and Policy Journal*. Advance online publication.
- Rahmawati. (2012). *Teori akuntansi keuangan*. Graha Ilmu.
- Rejeb, A., & Bouzgarrou, H. (2025). Corporate sustainability practices and earnings management. *Sustainability*. Advance online publication.
- Rini, R., et al. (2024). Environmental cost disclosure and sustainability performance in environmentally sensitive industries. *Journal of Cleaner Production*. Advance online publication.
- Roychowdhury, S. (2006). Earnings management through real activities manipulation. *Journal of Accounting and Economics*, 42(3), 335–370. <https://doi.org/10.1016/j.jacceco.2006.01.002>
- Salihi, A., et al. (2024). Corporate social responsibility disclosure and financial reporting quality. *Sustainability Accounting, Management and Policy Journal*. Advance online publication.
- Sari, D. P., & Wahyuni, S. (2020). Pengaruh pengungkapan CSR terhadap kinerja perusahaan. *Jurnal Akuntansi*.
- Sari, D. P., & Zuhrotun. (2006). Pengaruh arus kas terhadap kinerja perusahaan. *Jurnal Akuntansi dan Keuangan*.

Sembiring, E. R. (2005). Karakteristik perusahaan dan pengungkapan tanggung jawab sosial. *Simposium Nasional Akuntansi*.

Utami, W., & Rahmawati. (2021). Corporate social responsibility disclosure dan legitimasi perusahaan. *Jurnal Akuntansi dan Keuangan Indonesia*.

Wibisono, Y. (2007). *Membedah konsep dan aplikasi CSR*. Fascho Publishing.

