

DAFTAR PUSTAKA

- Abuzaid, A., & Alkrunz, I. (2024). A Comparative Study On Univariate Outlier Winsorization Methods In Data Science Context. *Statistica Applicata*, 36(1), 85–99.
- Adnyani, I. A. P. P., & Putri, I. G. A. M. A. D. (2025). Information Asymmetry and Earnings Management. *E-Jurnal Akuntansi*, 35(9).
- Agustia, D. (2013a). Pengaruh Faktor *Good Corporate Governance*, *Free Cash Flow*, dan *Leverage* Terhadap Manajemen Laba. *Jurnal Akuntansi Dan Keuangan*, 15(1).
- Agustia, D. (2013b). Pengaruh faktor good corporate governance, free cash flow, dan leverage terhadap manajemen laba. *Jurnal Akuntansi Dan Keuangan*, 15(1), 27–42.
- Alzoubi, E. S. S. (2016). Audit Quality and Earnings Management: Evidence From Jordan. *Journal of Applied Accounting Research*, 17(2), 170–189.
- Amelia, W., & Hernawati, E. (2016). Pengaruh komisaris independen, ukuran perusahaan, dan profitabilitas terhadap manajemen laba. *NeO-Bis*, 10(1), 62–77.
- Amijaya, M. D., & Prastiwi, A. (2013). Pengaruh kualitas audit terhadap manajemen laba. *Diponegoro Journal of Accounting*, 2(3), 1–13.
- Andhika, S., Dwi, R., Hasan, M., & Fadah, I. (2018). Capital Structure, Profitability, And Firm Values. *International Journal Of Scientific & Technology Research*, 7.
- Angeloni, S. (2026). Profitability and ESG Performance in Tourism. *Management Decision*, 1–20.
- Arsal, M., Sulvia, S., Anwar, S. W., & Wiranti, W. (2025). Dampak globalisasi terhadap praktik akuntansi: IFRS, konvergensi standar, dan kompleksitas pelaporan keuangan. *IJMA (Indonesian Journal of Management and Accounting)*, 6(1), 97–104.
- Astalia, R., & Trisnawati, R. (2017). Pengaruh ukuran perusahaan, leverage, dan kepemilikan manajerial terhadap manajemen laba. *Jurnal Ekonomi Dan Bisnis*, 8(2), 112–125.
- Atiningsih, S. (2025). The Influence of Audit Quality and Capital Structure on Firm Performance with Earnings Management as a Mediating Variable. *Journal of Accounting Inquiry*, 4(1), 020–032.

- Auliana, R. A. (2023). Corporate Governance and Earnings Management. *Journal of Accounting and Investment*, 24(3), 654–675.
- Ayuputri, A., Rudiawarni, F. A., & Girindratama, M. W. (2023). Pengaruh Kualitas Audit Terhadap Earnings Management Pada Perusahaan Manufaktur Yang Terdaftar di Bursa Efek Indonesia. *Jurnal Akuntansi Trisakti*, 10(1), 87–106.
- Badan Pusat Statistik (BPS). (2022). *Statistik industri manufaktur Indonesia 2022*.
- Badan Pusat Statistik (BPS). (2023). *Statistik industri manufaktur Indonesia 2023*.
- Badan Pusat Statistik (BPS). (2024). *Statistik industri manufaktur Indonesia 2024*.
- Badan Pusat Statistik (BPS). (2025). *Statistik industri manufaktur Indonesia 2025*.
- Baltagi. (2021). *Econometric Analysis of Panel Data*.
- Bangash, I., Khattak, M. S., Tufail, M., & Anwar, M. (2024). *Constraints on Earnings Management: The Moderating Roles of CEO Narcissism and Audit Quality in Emerging Economy*.
- Bangash, I., Khattak, M. S., Tufail, M., & Anwar, M. (2026a). Constraints on Earnings Management: The Moderating Roles of CEO Narcissism and Audit Quality in Emerging Economy. *Journal of Accounting Literature*.
- Bangash, I., Khattak, M. S., Tufail, M., & Anwar, M. (2026b). Constraints on Earnings Management: the Moderating Roles of CEO Narcissism and Audit Quality in Emerging Economy. *Journal of Accounting Literature*, 1–24.
- Bawono, I. R. (2021). Earnings Management Through Real Activities: The Role of Audit Quality and Ownership Structure. *Turkish Journal of Computer and Mathematics Education*, 12(3), 5129–5141.
- Becker, C. L., Defond, M. L., Jiambalvo, J., & Subramanyam, K. R. (1998). The effect of audit quality on earnings management. *Contemporary Accounting Research*, 15(1), 1–24.
- Benedicta, S., & Mulyana, A. (2022). Manajemen laba: Tinjauan teori keagenan dan implementasinya. *Jurnal Akuntansi Kontemporer*, 14(1), 45–58.
- Brigham, E. F., & Houston, J. F. (2011). *Fundamentals of Financial Management*. Cengage Learning.
- Brigita, B. (2022). Analisis Pengaruh Teori Akuntansi Positif, Profitabilitas, dan Kesempatan Bertumbuh terhadap Konservatisme Akuntansi pada Perusahaan Subsektor Property dan Real Estate di Bursa Efek Indonesia. *FIN-ACC (Finance Accounting)*, 6(12), 1856–1867.

- Burgstahler, D., & Dichev, I. (n.d.). *Accounting & Economics Earnings management to avoid earnings decreases and losses*.
- Carey, P., & Simnett, R. (2006). Audit Partner Tenure and Audit Quality. In *THE ACCOUNTING REVIEW* (Vol. 81, Issue 3).
- Chariri, A. G. I. (2007). *Teori Akuntansi*. Semarang: Badan Penerbit Universitas Diponegoro.
- Chariri, A., & Ghozali, I. (2003). *Teori Akuntansi*. Badan Penerbit Universitas Diponegoro.
- Chen, C. Y., Lin, C. J., & Lin, Y. C. (2008). Audit partner tenure, audit firm tenure, and discretionary accruals: Does long auditor tenure impair earnings quality? In *Contemporary Accounting Research* (Vol. 25, Issue 2, pp. 415–445).
- Chen, J. Z., Elmes, A., & Lobo, G. J. (2023). David Versus Goliath: The Relation Between Auditor Size and Audit Quality for U.K. Private Firms. *European Accounting Review*, 32(2), 447–480.
- Cornett, M. M., McNutt, J. J., & Tehranian, H. (2009). Corporate governance and earnings management at large U.S. bank holding companies. *Journal of Corporate Finance*, 15(4), 412–430.
- DeAngelo, L. E. (1981). Auditor Size and Audit Quality. *Journal of Accounting and Economics*, 3(3), 183–199.
- Dechow, P., Ge, W., & Schrand, C. (2010). Understanding earnings quality: A review of the proxies, their determinants and their consequences. *Journal of Accounting and Economics*, 50(2–3), 344–401.
- Dechow, P. M., & Dichev, I. D. (2002). The Quality of Accruals and Earnings: The Role of Accrual Estimation Errors. *The Accounting Review*, 77(s-1), 35–59.
- Dechow, P. M., Ge, W., & Schrand, C. (2020). Understanding earnings quality: A review of the proxies, their determinants and their consequences. *Journal of Accounting and Economics*, 50(2–3), 344–401.
- Dechow, P. M., Larson, C. R., & Resutek, R. J. (2022). The Effect of Accrual heterogeneity on Accrual Quality Inferences. *The Accounting Review*, 97(5), 245–273.
- Dechow, P. M., & Skinner, D. J. (2000). Earnings Management: Reconciling the Views of Accounting Academics, Practitioners, and Regulators. *Accounting Horizons*, 14(2), 235–250.

- Dechow, P. M., Sloan, R. G., & Sweeney, A. P. (1995). Detecting Earnings Management. *The Accounting Review*, 70(2), 193–225. <http://www.jstor.org/stable/248303>
- DeFond, M. L., & Jiambalvo, J. (1994). Debt covenant violation and manipulation of accruals. *Journal of Accounting and Economics*, 17(1–2), 145–176.
- Demski, J. S. (1988). Positive Accounting Theory: A Review. In *Accounting Organizations and Society* (Vol. 13, Issue 6).
- Dharmawati, T., Hasbudin, Saehu, Muh. S., Setiawan, Muh. A., & Pryangan, W. (2025). Evaluating the Effectiveness of Corporate Governance Mechanisms in Mitigating Earnings Management. *Jurnal Ilmiah Akuntansi Kesatuan*, 13(5).
- Djaya & Pradipta. (2022). *Karakteristik Perusahaan dan Corporate Governance Terhadap Tax Avoidance*. <http://jurnaltsm.id/index.php/MB>
- Eisenhardt, K. M. (1989a). *Agency Theory: An Assessment and Review* (Vol. 14, Issue 1). *Academy of Management Review*.
- Eisenhardt, K. M. (1989b). *Agency Theory: An Assessment and Review*. *Academy of Management Review*, 14(1), 57–74.
- Farid, A., & Mulya, A. S. (2025). *Do Audit Quality and Corporate Governance Deter Earnings Management? A Moderated Model with Leverage in Indonesia's Infrastructure Sector*.
- Farid, M., & Mulya, H. (2025). Pengaruh kualitas audit dan profitabilitas terhadap manajemen laba pada perusahaan manufaktur. *Jurnal Riset Akuntansi Dan Keuangan*, 13(1), 1–15.
- Febriani, D., & Asmaranti, Y. (2014). Pengaruh Manajemen Laba Terhadap Nilai Perusahaan Dengan Mekanisme Corporate Governance Sebagai Variabel Pemoderasi Pada Perusahaan Yang Terdaftar Di Bursa Efek Indonesia. *Jurnal Akuntansi Dan Keuangan*, 19(1), 81–104.
- García-Sánchez, I. M., Hussain, N., & Martínez-Ferrero, J. (2020). An empirical analysis of the complementarities and substitutions between effects of CEO ability and corporate governance on socially responsible performance. *Journal of Cleaner Production*, 215, 1288–1300.
- García-Sánchez, I.-M., & others. (2016). Corporate Governance and Financial Reporting Quality. *Corporate Governance: An International Review*, 24(4), 363–382.
- Gayatri Marchia, M., Nyoman Sri Rahayu Trisna Dewi, N., & Author, C. (2025). The Effect of Audit Quality, Profitability, and Audit Committee

Characteristic On Earnings Management (An Empirical Study on Transportation and Logistics Sector Companies Listed on the Indonesia Stock Exchange for the 2019-2023 Period). *International Journal of Economic Literature (INJOLE)*, 2(11), 1572–1588.

Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25*. Edisi.

Ghozali, I., & Ratmono, D. (2017). *Analisis multivariat dan ekonometrika: teori, konsep, dan aplikasi dengan review 10*.

Gunawan, I. K., Darmawan, N. A. S., & Purnamawati, I. G. A. (2015). Pengaruh ukuran perusahaan, profitabilitas, dan leverage terhadap manajemen laba. *E-Journal SI Ak Universitas Pendidikan Ganesha*, 3(1), 1–10.

Guretno, A., Setiawan, D., & Wijaya, R. (2025). Corporate governance dan manajemen laba: Bukti empiris dari perusahaan manufaktur Indonesia. *Jurnal Akuntansi Dan Auditing Indonesia*, 29(1), 23–40.

Habib, A., & Bhuiyan, M. B. U. (2013). Earnings Management, Audit Quality, and the Cost of Debt. *Accounting & Finance*, 53(3), 675–710.

Habib, A., Hasan, M. M., & Al-Hadi, A. (2021). Financial statement comparability and corporate cash holdings. *Journal of Contemporary Accounting & Economics*, 13(3), 304–321.

Healy, P. M., & Wahlen, J. M. (1999a). A Review of the Earnings Management Literature and Its Implications for Standard Setting. *Accounting Horizons*, 13(4), 365–383.

Healy, P. M., & Wahlen, J. M. (1999b). A review of the earnings management literature and its implications for standard setting. *Accounting Horizons*, 13(4), 365–383.

Healy, P. M., & Wahlen, J. M. (1999c). A Review of the Earnings Management Literature and Its Implications for Standard Setting. *Accounting Horizons*, 13(4), 365–383. <https://doi.org/10.2308/acch.1999.13.4.365>

Heizer, J., Render, B., & Munson, C. (2017). *Operations Management: Sustainability and Supply Chain Management*. Pearson.

Heizer, Jay., Render, Barry., & Munson, Chuck. (2023). *Operations management : sustainability and supply chain management*. Pearson.

Hoshino, T., Kurata, H., & Shigemasu, K. (2006). A propensity score adjustment for multiple group structural equation modeling. *Psychometrika*, 71(4), 691–712.

- Houqe, M. N., & others. (2017). Audit Quality and Financial Reporting Credibility. *International Journal of Auditing*, 21(3), 1–15.
- Houqe, M. N., van Zijl, T., Dunstan, K., & Karim, A. K. M. W. (2021). The effect of IFRS adoption and investor protection on earnings quality around the world. *The International Journal of Accounting*, 47(3), 333–355.
- Ilham, R. N., & Akhyar, C. (2023). The Influence of Auditor Quality, Corporate Governance, and Tax Planning on Profit Management (Empirical Study of Manufacturing Companies on the Indonesia Stock Exchange). *Journal of Accounting Research, Utility Finance and Digital Assets*, 1(3), 296–303.
- Indarti, M. G. K., & Widiatmoko, J. (2021). The effects of earnings management and audit quality on cost of equity capital: Empirical evidence from Indonesia. *The Journal of Asian Finance, Economics and Business*, 8(2), 769–776.
- International Accounting Standards Board. (2020). *IAS 1 Presentation of Financial Statements*. <https://www.ifrs.org/issued-standards/list-of-standards/ias-1-presentation-of-financial-statements/>
- International Accounting Standards Board (IASB). (2020). *IAS 1: Presentation of Financial Statements*.
- Jannah, M., & Suwarno, S. (2024). Pengaruh kualitas audit dan tata kelola perusahaan terhadap manajemen laba. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 19(2), 215–230.
- Jensen, M. C., & Meckling, W. H. (1976a). Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics*, 3(4), 305–360. [https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/10.1016/0304-405X(76)90026-X)
- Jensen, M. C., & Meckling, W. H. (1976b). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, 3(4), 305–360.
- Kalbuana, N. (2022). Profitability and Earnings Management. *International Journal of Economics, Business and Accounting Research*, 6(1).
- Kasmir. (2015). *Analisis laporan keuangan*. Rajawali Pers.
- Kaya, İ. (2017). Accounting Choices in Corporate Financial Reporting: A Literature Review of Positive Accounting Theory. In *Accounting and Corporate Reporting - Today and Tomorrow*. InTech.
- Kieso, D. E., Weygandt, J. J., & Warfield, T. D. (2020a). *Intermediate accounting* (17th ed.). Wiley.

- Kieso, D. E., Weygandt, J. J., & Warfield, T. D. (2020b). *Intermediate Accounting* (17th ed.). Wiley.
- Koh, P. S. (2003). On the association between institutional ownership and aggressive corporate earnings management in Australia. *British Accounting Review*, 35(2), 105–128.
- Kothari, S. P., Leone, A. J., & Wasley, C. E. (2005). Performance matched discretionary accrual measures. *Journal of Accounting and Economics*, 39(1), 163–197.
- Kurniawansyah, D. (2016). Pengaruh Audit Tenure, Ukuran Auditor, Spesialis Audit dan Audit Capacity Stress Terhadap Manajemen Laba. In *Online) Jurnal Riset Akuntansi dan Bisnis Airlangga* (Vol. 1, Issue 1). www.jraba.org
- Kwak, S. G., & Kim, J. H. (2017). Central limit theorem: The cornerstone of modern statistics. *Korean Journal of Anesthesiology*, 70(2), 144–156.
- Lemma, T. T., Negash, M., Mlilo, M., & Lulseged, A. (2018). Institutional ownership, product market competition, and earnings management: Some evidence from international data. *Journal of Business Research*, 90, 151–163.
- Limousine, C., & Christian, N. (2024). Manajemen laba: Legal atau ilegal? Tinjauan kritis praktik di Indonesia. *Jurnal Akuntansi Dan Perpajakan*, 6(1), 88–102.
- Marchia, M. G., & Dewi, N. N. S. R. T. (2025). The Effect of Audit Quality, Profitability, and Audit Committee Characteristic on Earnings Management (An Empirical Study on Transportation and Logistics Sector Companies Listed on the Indonesia Stock Exchange for the 2019–2023 Period). *International Journal of Economic Literatur*, 2(11), 1572–1588.
- Marchia, M. G., & Trisna Dewi, N. N. S. R. (2025). *The Effect of Audit Quality, Profitability, and Audit Committee Characteristics on Earnings Management*.
- McNichols, M. F. (2002). Discussion of the Quality of Accruals and Earnings: The Role of Accrual Estimation Errors. *The Accounting Review*, 77(s-1), 61–69. <https://doi.org/10.2308/accr.2002.77.s-1.61>
- Medyastanti, M., & Subroto, B. (2022). Apakah masih relevan teori akuntansi positif? *Jurnal Akuntansi Aktual*, 9.
- Montenegro, T. M., & Brás, F. A. (2018). Review of the Concept and Measures of Audit Quality in Three Decades of Research. In *International Journal of Accounting, Auditing and Performance Evaluation. Forthcoming*.

- Munawir. (2010). *Analisis Laporan Keuangan*. Liberty.
- Myers, J. N., Myers, L. A., & Omer, T. C. (2003). Exploring the Term of the Auditor-Client Relationship and the Quality of Earnings: A Case for Mandatory Auditor Rotation? *The Accounting Review*, 78(3), 779–799.
- (Najmatuzzahrah et al.,). (2021). *Utopia y Praxis Latinoamericana publishes under a Creative Commons Attribution-Non-Commercial-Share Alike 4.0 International license (CC BY-NC-SA 4.0). More information in <https://creativecommons.org/licenses/by-nc-sa/4.0/> Research Audit Quality and its Impact on an Organization's Reputation.*
- Nalareason, K. D., & Mardiaty, E. (2019). Leverage dan manajemen laba: Studi pada perusahaan yang terancam kebangkrutan. *Jurnal Akuntansi Multiparadigma*, 10(1), 148–163.
- Narsa, N. P. D. R. H., Afifa, L. M. E., & Wardhaningrum, O. A. (2023). Fraud Triangle and Earnings Management Based on the Modified M-score: A Study on Manufacturing Company in Indonesia. *Heliyon*, 9(2).
- Nugraini, E. A. (2024). Pengaruh Kepemilikan Manajerial, Kepemilikan Institusional, Komite Audit, dan Leverage Terhadap Nilai Perusahaan Di Perusahaan Perbankan. *Economics and Digital Business Review*, 5(2), 918–927.
- Pasaribu, S. D. (2025). Effect of Managerial Compensation and Leverage on Earnings Management: The Perspective of Agency Theory. *International Journal of Trends in Accounting Research*, 6(1), 146–157.
- Pinem, M. R. A. (2023). The Influence of Audit Quality in Controlling Earnings Management. *Jurnal Sistem Informasi, Akuntansi Dan Manajemen*, 3(2), 238–242.
- Purba, A., & Sunaryo Mukhlas, O. (2026). *Internasional Jurnal of Multidisipliner Reseach (IJMR) <https://ojssulthan.com/ijmr> AL-AMR BI AL-SYIRA' FROM THE PERSPECTIVE OF AGENCY THEORY.*
- Purba, R. (2023). *Teori Akuntansi: Sebuah Pemahaman untuk Mendukung Penelitian di Bidang Akuntansi.*
- Purba, V. P. (2023). Analysis of the Role of Internal Audit in the Covid-19 Pandemic Study of the Main Inspector of the General Election Supervisory Agency. In *Indonesian Interdisciplinary Journal of Sharia Economics (IIJSE)* (Vol. 6, Issue 3).
- Rahmadika, N. (2011). Pengaruh kualitas auditor terhadap manajemen laba. *Jurnal Akuntansi Dan Keuangan Indonesia*, 8(2), 142–159.

- Rahman, M. M., Moniruzzaman, M., & Jamil, S. (2013). Techniques, Motives and Controls of Earnings Management. *International Journal of Information Technology and Business Management*, 29(1). www.jitbm.com
- Rahman, M. M., Moniruzzaman, M., & Sharif, M. J. (2020). Techniques, motives and controls of earnings management. *International Journal of Information Technology and Business Management*, 11(1), 22–34.
- Rahman, M. M., & others. (2019). Financial Reporting Quality and Firm Performance. *International Journal of Accounting & Information Management*, 27(4), 1–20. <https://doi.org/10.1108/IJAIM-08-2018-0097>
- Ratmono, D. (2010). Manajemen laba riil dan berbasis akrual: Dapatkah auditor yang berkualitas mendeteksinya? *Simposium Nasional Akuntansi XIII*, 1–23.
- Schipper, K. (1989). Earnings management. *Accounting Horizons*, 3(4), 91.
- Scott, W. R. (2015a). *Financial Accounting Theory*. Pearson.
- Scott, W. R. (2015b). *Financial accounting theory* (7th ed.). Pearson Canada.
- Sekaran, U., & Bougie, R. (2016). *Research Methods For Business: A Skill Building Approach*. Wiley. <https://books.google.co.id/books?id=Ko6bCgAAQBAJ>
- Setyawan, D., & Ghozali, I. (2025). *Audit Quality, Firm Value, and Earnings Management*.
- Shahzad, F., Rehman, I. U., Hanif, W., Asim, G. A., & Baig, M. H. (2019). The influence of financial reporting quality and audit quality on investment efficiency: Evidence from Pakistan. *International Journal of Accounting and Information Management*, 27(4), 600–614.
- Shleifer, A., & Vishny, R. W. (1997). A survey of corporate governance. *Journal of Finance*, 52(2), 737–783.
- Sry Nansih Cahyani, N., & Djaddang, S. (2023). *Earnings Management Factors Analysis Using Earnings Quality as a Moderator (An Energy Firm Will Be Established On The Indonesia Stock Exchange Between 2015-2020)*.
- Sulistyanto, H. S. (2008). *Manajemen laba: Teori dan model empiris*. Grasindo.
- Sulistyanto, S. (2008). *Manajemen Laba: Teori dan Model Empiris*. Grasindo.
- Sumiati, Ilham, R. N., Akhyar, C., & Darmawati. (2023). The Influence of Auditor Quality, Corporate Governance, and Tax Planning on Profit Management (Empirical Study of Manufacturing Companies on the Indonesia Stock

- Exchange). *Journal of Accounting Research, Utility Finance and Digital Assets*, 1(3), 296–303.
- Susanty, M. (2022). Peran auditor dalam mengurangi asimetri informasi dan manajemen laba. *Jurnal Riset Akuntansi Kontemporer*, 14(2), 76–89.
- Suwardjono. (2014). *Teori Akuntansi: Perekayasaan Pelaporan Keuangan*. BPFE.
- Taufiq, T. (2026). Strengthening the Third Line: Internal Audit Quality and Earnings Management in Emerging Market. *Asian Review of Accounting*, 1–16. <https://doi.org/10.1108/ARA-08-2025-0280>
- Tessema, A. (2020a). *The Impact of Audit Quality on Financial Reporting Quality*.
- Tessema, A. (2020b). The Impact of Audit Quality on Financial Reporting Quality: Evidence from Emerging Markets. *International Journal of Managerial Finance*, 16(5), 673–698. <https://doi.org/10.1108/IJMF-01-2019-0024>
- Tunjung, G. H. (2019). Diskresi manajerial dalam pemilihan kebijakan akuntansi dan manajemen laba. *Jurnal Akuntansi*, 23(3), 401–416.
- Vafeas, N. (2003). *Length of Audit Tenure and Outside Director Independence*.
- van Johnson, E., Khurana, I. K., & Reynolds, J. K. (2002). Audit-Firm Tenure and the Quality of Financial Reports. *Contemporary Accounting Research*, 19(4), 637–660. <https://doi.org/10.1506/LLTH-JXQV-8CEW-8MXD>
- Watts, R. L., & Zimmerman, J. L. (1986a). *Positive Accounting Theory*. Prentice Hall.
- Watts, R. L., & Zimmerman, J. L. (1986b). *Positive accounting theory*.
- Watts, R. L., & Zimmerman, J. L. (1990). Positive accounting theory: A ten year perspective. *The Accounting Review*, 65(1), 131–156.
- White, H. (1980). *A Heteroskedasticity-Consistent Covariance Matrix Estimator and a Direct Test for Heteroskedasticity* Author(s): Halbert White Reviewed work(s): Source: *Econometrica* Volume 48 May, 1980 Number 4 *A Heteroskedasticity-Consistent Covariance Matrix Estimator and A Direct Test for Heteroskedasticity* (Vol. 48, Issue 4).
- Wijethilake, C., & Ekanayake, A. (2020). Sustainability reporting and earnings management: Evidence from integrated reporting. *Business Strategy and the Environment*, 29(5), 2265–2281.
- Winata, H. A., & Simon, F. (2024). Influence of Profitability, Audit Quality, and Corporate Governance on Earnings Management. *APTISI Transactions on Management*, 8(2), 93–104.