

## DAFTAR PUSTAKA

- Al-Begali, S. A. A., & Phua, L. K. (2023). Accruals, real earnings management, and CEO demographic attributes in emerging markets: Does concentration of family ownership count? *Cogent Business & Management*, 10(2).
- Almand, A., Cantrell, B., & Dickinson, V. (2023). Accruals and firm life cycle: Improving regulatory earnings management detection. *Advances in Accounting*, 60.
- Almeida, J. E., & Kale, D. (2024). Firm life cycle and accrual quality. *Advances in Accounting*, 67.
- Cohen, D. A., Dey, A., & Lys, T. Z. (2020). Corporate governance and earnings management: Evidence from related party transactions. *Journal of Accounting Research*, 58(1), 107-141.
- Dennis, M. D. A., & Suhendah, R. (2024). Karakteristik CEO dan Manajemen Laba. *Jurnal Akuntansi, Keuangan, Dan Manajemen*, 6(1), 151–161.
- Diab, A., & Hamdy, A. (2021). *Discretionary accruals, Financial Reporting Lag and the role of Managerial Ability: Evidence from a developing market*. 6(2), 657–673.
- Econometric Analysis of Panel Data. Baltagi, B. H. (2021). *Econometric Analysis of Panel Data* (6th ed.). Springer.
- Eriandani, R. (2021). CEO characteristics and earnings management: evidence from Indonesia. *Journal of Management and Business*, 20(2), 1412.
- Gokhale, M., & Pillai, D. (2024). Firm level and country level determinants of earnings management in emerging economies: a systematic framework-based review. *Future Business Journal*, 10(1).

- Hambrick, D. C., & Mason, P. A. (1984). Upper Echelons: The Organization as a Reflection of Its Top Managers. *The Academy of Management Review*, 9(2), 193–206.
- Healy, P. M., Wahlen, J. M., Miller, G., Noe, C., Petroni, K., & Salamon, J. (1998). *A REVIEW OF THE EARNINGS MANAGEMENT LITERATURE AND ITS IMPLICATIONS FOR STANDARD SETTING*.
- Huang, J., & Kisgen, D. J. (2013). Gender and corporate finance: Are male executives overconfident relative to female executives? *Journal of Financial Economics*, 108(3)
- Hussain, A., Akbar, M., Kaleem Khan, M., Akbar, A., Panait, M., & Catalin Voica, M. (2020). When Does Earnings Management Matter? Evidence across the Corporate Life Cycle for Non-Financial Chinese Listed Companies. *Journal of Risk and Financial Management*, 13(12).
- Khuong, N. V., Anh, L. H. T., & Van, N. T. H. (2022). Firm life cycle and earnings management: The moderating role of state ownership. *Cogent Economics and Finance*, 10(1).
- Khuong, N. V., Anh, L. H. T., & Van, N. T. H. (2022). Firm life cycle and earnings management: The moderating role of state ownership. *Cogent Economics and Finance*, 10(1).
- Marchini PL, Mazza T, Medioli A (2018), "Related party transactions, corporate governance and earnings management". *Corporate Governance*, Vol. 18 No. 6 pp. 1124–1
- Melasari, M., & Widyanti, Y. (2023). Discretionary Accruals: Detecting the Quality of Earnings Using Corporate Governance, Firm Size and Leverage. *International Journal of Accounting and Management Research*, 4(2), 94–106.
- Opore S, Houqe M, van Zijl T (2023), "Earnings management and underperformance after seasoned equity offerings: a cross-country

study". *International Journal of Managerial Finance*, Vol. 19 No. 5 pp. 1053–1075

Otley, D. (n.d.). *The contingency theory of management accounting and control: 1980-2014*.

Qawasmeh, S. Y., & Azzam, M. J. (2020). Ceo characteristics and earnings management. *Accounting*, 6(7), 1403–1410.

Stock, J. H., & Watson, M. W. (2008). Heteroskedasticity-Robust Standard Errors for Fixed Effects Panel Data Regression. *Econometrica*, 76(1), 155–174.

The Influence of CEO Characteristics Towards Earnings Quality In Indonesian Manufacturing Companies. (2025). *International Research Journal of Economics and Management Studies*, 4(1).

Xie, X., Chang, Y. S., & Shiue, M. J. (2022). Corporate life cycle, family firms, and earnings management: Evidence from Taiwan. *Advances in Accounting*, 56.

Xinmei Xie, Yu-Shan Chang, Min-Jeng Shiue. (2022). Corporate life cycle, family firms, and earnings management: Evidence from Taiwan, *Advances in Accounting*, Volume 56, 100579, ISSN 0882-6110,

SEMARANG  
FEB UNDIP