

## DAFTAR PUSTAKA

- Adryanti, A. F. (2019). *PENGARUH PILIHAN METODE MANAJEMEN LABA*. 2(1), 47–62.
- Ali, H., Amin, H. M. G., Mostafa, D., & Mohamed, E. K. A. (2022). Earnings management and investor protection during the COVID-19 pandemic: evidence from G-12 countries. *Managerial Auditing Journal*, 37(7), 775–797. <https://doi.org/10.1108/MAJ-07-2021-3232>
- Altman, E. I., Hotchkiss, E., & Wang, W. (2019). Corporate Financial Distress, Restructuring, and Bankruptcy. *Corporate Financial Distress, Restructuring, and Bankruptcy*. <https://doi.org/10.1002/9781119541929>
- Aristei, D., & Gallo, M. (2023). Green management, access to credit, and firms' vulnerability to the COVID-19 crisis. In *Small Business Economics* (Issue 0123456789). Springer US. <https://doi.org/10.1007/s11187-023-00759-1>
- Brahmana, R. K., Setiawan, D., & Kontesa, M. (2022). The blame game: COVID-19 crisis and financial performance. *SN Business & Economics*, 2(11), 1–20. <https://doi.org/10.1007/s43546-022-00352-w>
- Davianti, A., & Salim, E. N. W. S. (2022). Financial Distress dan Manajemen Laba pada Industri Jasa Transportasi di Masa COVID-19. *E-Jurnal Akuntansi*, 32(3), 735–749.
- Gazi, M. A. I., Nahiduzzaman, M., Harymawan, I., Al Masud, A., & Dhar, B. K. (2022). Impact of COVID-19 on Financial Performance and Profitability of Banking Sector in Special Reference to Private Commercial Banks: Empirical Evidence from Bangladesh. *Sustainability (Switzerland)*, 14(10), 1–24. <https://doi.org/10.3390/su14106260>
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25* (9th ed.). Badan Penerbit Universitas Diponegoro.
- Ghozali, I. (2020). *25 Grand Theory, Teori Besar Ilmu Manajemen, Akuntansi dan Bisnis* (1st ed.). Yoga Pratama.
- Grillini, S., Ozkan, A., & Sharma, A. (2022). Static and dynamic liquidity spillovers in the Eurozone: The role of financial contagion and the Covid-19 pandemic. *International Review of Financial Analysis*, 83(June), 102273. <https://doi.org/10.1016/j.irfa.2022.102273>
- Gujarati, D. N., & Porter, D. C. (2008). *The McGraw-Hill Series*. Douglas Reiner.
- Hafsari, N. A., & Setiawanta, Y. (2021). Analisis Financial Distress Dengan Pendekatan Altman Pada Awal Covid-19 Di Indonesia (Studi Empiris Perusahaan Transportasi dan Logistik Periode 2019). *Jurnal Akuntansi Dan Pajak*, 22(1), 380. <https://doi.org/10.29040/jap.v22i1.2309>
- Karim, M. R., Shetu, S. A., & Razia, S. (2021). COVID-19, liquidity and financial

health: empirical evidence from South Asian economy. *Asian Journal of Economics and Banking*, 5(3), 307–323. <https://doi.org/10.1108/ajeb-03-2021-0033>

- Kassidy, C. L., Handoko, J., Bisnis, F., Katolik, U., Mandala, W., Distress, F., & Distress, F. (2020). *Prediksi Financial Distress Sebelum dan Selama Masa Pandemi Covid-19*. 3005–3018. <https://doi.org/10.24843/EJA.2022.v32.i10.p08>
- Lassoued, N., & Khanchel, I. (2021). Impact of COVID-19 Pandemic on Earnings Management: An Evidence from Financial Reporting in European Firms. *Global Business Review*, November. <https://doi.org/10.1177/09721509211053491>
- Li, C., Lou, C., Luo, D., & Xing, K. (2021). Chinese corporate distress prediction using LASSO: The role of earnings management. *International Review of Financial Analysis*, 76(April), 101776. <https://doi.org/10.1016/j.irfa.2021.101776>
- Liu, G., & Sun, J. (2022). The impact of COVID-19 pandemic on earnings management and the value relevance of earnings: US evidence. *Managerial Auditing Journal*, 37(7), 850–868. <https://doi.org/10.1108/MAJ-05-2021-3149>
- München, D. da R. (2022). The effect of financial distress on capital structure: The case of Brazilian banks. *Quarterly Review of Economics and Finance*, 86, 296–304. <https://doi.org/10.1016/j.qref.2022.07.010>
- Nyakarimi, S. (2022). Probable earning manipulation and fraud in banking sector. Empirical study from East Africa. *Cogent Economics and Finance*, 10(1), 1–21. <https://doi.org/10.1080/23322039.2022.2083477>
- Pozzoli, M., & Paolone, F. (2017). *Corporate Financial Distress: A Study of the Italian Manufacturing Industry*. 1–55. <https://doi.org/10.1007/978-3-319-67355-4>
- Prihadi, T. (2019). Analisis Laporan Keuangan. In *PT Gramedia Pustaka Utama* (p. 44).
- Raharjo, B. (2022). *Analisis Laporan Keuangan (I)*. YAYASAN PRIMA AGUS TEKNIK.
- Rahman, M. J., Ding, J., Hossain, M. M., & Khan, E. A. (2022). COVID-19 and earnings management: a comparison between Chinese family and non-family enterprises. *Journal of Family Business Management*. <https://doi.org/10.1108/JFBM-01-2022-0011>
- Ramdani, R. F., Pratomo, D., & Zuliensyah, A. (2022). Pengaruh pandemic COVID-19 terhadap perilaku manajemen laba. *Jurnal Akuntansi Dan Pajak*, 23(1), 1–9.
- Ross, S. A. . J. B. D. . W. R. W. . (2012). *Fundamentals of Corporate Finance*. [http://slims.umn.ac.id/index.php?p=show\\_detail&id=3226](http://slims.umn.ac.id/index.php?p=show_detail&id=3226)
- 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>
- Sehgal, S., Mishra, R. K., Deisting, F., & Vashisht, R. (2021). On the determinants

and prediction of corporate financial distress in India. *Managerial Finance*, 47(10), 1428–1447. <https://doi.org/10.1108/MF-06-2020-0332>

Soenarno, R. K. and Y. N. (2022). Research trends in disruptive technologies for accounting of the future – A bibliometric analysis. *Journal of Accounting and Management Information Systems*, 21(2), 270–288. <https://doi.org/10.24818/jamis.2022.02006>

Sulistiyanto, S. (2018). *Manajemen Laba: Teori dan Model Empiris* (A. Listyandari (ed.); Cetakan II). PT. Grasindo.

Yuniatmoko, I. (2018). *Pendeteksian Manajemen Laba Riil Pada Perusahaan Publik Di Indonesia Yang Melakukan Right Issue*. 1.

