

## DAFTAR PUSTAKA

- Agung, J. S., & Susilawati, C. E. (2021). Dampak Pandemi Covid-19 Terhadap Indeks 9 Sektor Industri Di Bursa Efek Indonesia. *Jurnal Ilmiah Manajemen Bisnis Dan Inovasi Universitas Sam Ratulangi.*, 8(2), 581–592. <https://doi.org/10.35794/jmbi.v8i2.34049>
- Alzoubi, E. S. S. (2016). Ownership Structure And Earnings Management: Evidence From Jordan. *International Journal of Accounting and Information Management*, 24(2), 135–161. <https://doi.org/10.1108/IJAIM-06-2015-0031>
- Amelia, E., & Purnama, D. (2023). Profitabilitas, Likuiditas, Kebijakan Hutang Dan Kebijakan Dividen Terhadap Manajemen Laba. *Review of Applied Accounting Research (RAAR)*, 3(1), 100. <https://doi.org/10.30595/raar.v3i1.14326>
- Ani, F., & Hardiyanti, W. (2022). Pengaruh Likuiditas, Ukuran Perusahaan, Leverage, Dan Profitabilitas Terhadap Manajemen Laba. *Jurnal Ilmiah Indonesia*, 4(6), 2622–2191. <https://doi.org/10.36418/syntax-literate.v8i12.14108>
- Astawinetu, E., & Handini, S. (2020). *Manajemen Keuangan: Teori dan Praktek*. Scopindo Media Pustaka.
- Aygun, M., Ic, S., & Sayim, M. (2014). The Effects Of Corporate Ownership Structure And Board Size On Earnings Management: Evidence From Turkey. *International Journal of Business and Management*, 9(12), 123–132. <https://doi.org/10.5539/ijbm.v9n12p123>
- Bassiouny, S. W., Soliman, M. M., & Ragab, A. A. (2016). The Impact Of Firm Characteristics On Earnings Management: An Empirical Study On The Listed Firms In Egypt. *Journal of Business and Retail Management Research*, 10(3), 91–101.
- Chanakya, P. (2023). Corporate Governance: The Committee On The Financial Aspects Of Corporate Governance. *Global Journal for Research Analysis*, 12(10), 64–66.
- Chi, W., Lisic, L. L., & Pevzner, M. (2011). Is Enhanced Audit Quality Associated With Greater Real Earnings Management?. *Accounting Horizons*, 25(2), 315–335. <https://doi.org/10.2308/acch-10025>
- Chintiya Mayliana, C., Prasetyo, E. D., & Hapsari, D.P. (2023). Pengaruh Likuiditas, Leverage, Profitabilitas, Dan Ukuran Perusahaan Terhadap Manajemen Laba Perusahaan Pertambangan Yang Terdaftar Di Bursa Efek Indonesia (BEI) Periode 2020-2022. *Profit: Jurnal Manajemen, Bisnis Dan Akuntansi*, 2(3), 111–123. <https://doi.org/10.58192/profit.v2i3.985>
- Chowanda, P., & Nariman, A. (2023). Pengaruh Profitabilitas, Firm Size, Firm Age dan Leverage. *Jurnal Multiparadigma Akuntansi*, 5(1), 2012–2022.
- Clements, C. E., Neill, J. D., & Wertheim, P. (2015). *Corporate Governance: The International Journal of Business in Society.*, 15(5), 590–606. <https://doi.org/10.1108/CG-05-2014-0060>
- Cudia, C. P., Balatbat, L. M. S., & Pascual, R. S. (2021). Effect Of Firm

- Characteristics and Corporate Governance Practices on Earnings Management: Evidence from publicly listed property sector firms in the Philippines. *The Journal of Business Perspective*, 25(1), 77–87. <https://doi.org/10.1177/0972262920953428>
- Da Silva Flores, E., Lemes, S., & Borba, J. A. (2023). Earnings Management During The COVID-19 Crisis: Evidence from the Brazilian and American Capital Markets. *Journal of Accounting in Emerging Economies*, 13(4), 760–783. <https://doi.org/10.1108/JAEE-10-2021-0317>
- Dananjaya, D. G. Y., & Ardiana, P. A. (2016). Proporsi Dewan Komisaris Independen Sebagai Pemoderasi Pengaruh Kepemilikan Institusional Pada Manajemen Laba. *E-Jurnal Akuntansi Universitas Udayana*, 15(2), 1595–1622.
- DeAngelo, L. E. (1981). Auditor Size and Audit Quality. *Journal of Accounting and Economics*, 3(3), 183–199. [https://doi.org/10.1016/0165-4101\(81\)90002-1](https://doi.org/10.1016/0165-4101(81)90002-1)
- Dechow, P. M., & Skinner, D. J. (2000). Earnings management: Reconciling the views of accounting academics, practitioners, and regulators. *Accounting Horizons*, 14(2), 235–250. <https://doi.org/10.2308/acch.2000.14.2.235>
- Elhawary, E., & Hassouna, D. (2021). Earnings Management Determinants: A Study Of Egyptian Listed Firm Characteristics Post The Egyptian Revolution. *Corporate Governance and Organizational Behavior Review*, 5(2 Special Issue), 165–183. <https://doi.org/10.22495/cgobrv5i2sip5>
- Farida, L. Y. N., & Kusumadewi, R. K. A. (2019). Pengaruh Struktur Kepemilikan dan Komite Audit Terhadap Manajemen Laba. *Diponegoro Journal of Accounting*, 8(3), 1–12. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Freeman, R. E. (1984). *Strategic management: A stakeholder Approach*. Pitman.
- Gao, Y., Liu, C., Wang, H., & Zhang, Y. (2023). Corporate Governance Effects Of State Asset Protection: A Perspective On Real Earnings Management. *Finance Research Letters*, 58, 104637. <https://doi.org/1016/j.frl.2023.104637>
- Ghozali, I. (2021). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 26 Edisi 10*. Badan Penerbit Universitas Diponegoro.
- Githaiga, P. N., Kioko, M. N., & Memba, F. S. (2022). Board Characteristics and Earnings Management: Does firm size matter? *Cogent Business and Management*, 9(1). <https://doi.org/10.1080/23311975.2022.2088573>
- Gombola, M. J., Ho, A. Y.F., & Huang, C.W. (2016). The Effect Of Leverage and Liquidity On Earnings And Capital Management: Evidence From U.S. Commercial Banks. *International Review of Economics and Finance*, 43(200), 35–58. <https://doi.org/10.1016/j.iref.2015.10.030>
- Gray, R., Kouhy, R., & Lavers, S. (1995). Corporate Social And Environmental Reporting. *Accounting, Auditing & Accountability Journal*, 8(2), 47–77. <https://doi.org/10.1108/09513579510146996>
- Hadi, F. I., & Tifani, S. (2020). Pengaruh Dominan audit Dan Auditor Switching Terhadap Manajemen Laba. *Jurnal Bisnis Dan Akuntansi*, 22(1), 95–104. <https://doi.org/10.34208/jba.v22i1.620>
- Healy, P. M., & Wahlen, J. M. (1999). 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>
- Idris, L. S., & Natalylova, K. (2021). Pengaruh Ukuran Dewan Komisaris, Komite Audit dan Faktor Lainnya Terhadap Manajemen Laba. *E-Jurnal Akuntansi Tsm*, 1(3), 299–312. <http://jurnaltsm.id/index.php/EJATSM>
- Immanuel, G. R., & Hasnawati, H. (2022). Pengaruh Kepemilikan Institusional, Kepemilikan Manajerial, dan Dewan Komisaris Independen Terhadap Manajemen Laba. *Jurnal Ekonomi Trisakti*, 2(2), 1585–1594. <https://doi.org/10.25105/jet.v2i2.14748>
- Jao, R., & Pagalung, G. (2011). Corporate Governance, Ukuran Perusahaan, Dan Leverage Terhadap Manajemen Laba Perusahaan Manufaktur Indonesia. *Jurnal Akuntansi dan Auditing*, 8(1), 43-54. <https://doi.org/10.14710/jaa.8.1.43-54>
- Jensen, M. C. (1993). The Modern Industrial Revolution, Exit, And The Failure of Internal Control Systems. *The Journal of Finance*, 48(3), 831–880. <https://doi.org/10.1111/j.1540-6261.1993.tb04022.x>
- Jensen, M. C., & Meckling, W. H. (1976). Theory Of The Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics*, 3, 305–360. <https://doi.org/10.1177/0018726718812602>
- Jordan, C. E., Clark, S. J., & Hames, C. C. (2021). Testing For Earnings Management In The U.S. Amid The COVID-19 Pandemic. *Journal of Applied Business and Economics*, 23(5), 1–10. <https://doi.org/10.33423/jabe.v23i5.4559>
- Kasmir. (2017). *Analisis Laporan Keuangan* (ed. 1). Jakarta : Raja Grafindo Persada.
- Kasmir, D. E., Weygandt, J. J., & Warfield, T. D. (2019). *Intermediate accounting* (17<sup>th</sup> ed). Wiley.
- 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>
- Mahajan, R., Kim, Y., & Yang, L. (2023). Stakeholder theory. *Journal of Business Research*, 166. <https://doi.org/10.1016/j.jbusres.2023.114104>
- Mahawyahrti, T., & Budiasih, G. N. (2017). Asimetri Informasi, Leverage, dan Ukuran Perusahaan Pada Manajemen Laba. *Jurnal Ilmiah Akuntansi dan Bisnis*, 11(2), 100-110. <https://doi.org/10.24843/jiab.2016.v11.i02.p05>
- Mahrani, M., & Soewarno, N. (2018). The Effect Of Good Corporate Governance Mechanism and Corporate Social Responsibility on Financial Performance With Earnings Management As Mediating Variable. 3(1), 41–60. <https://doi.org/10.1108/AJAR-06-2018-0008>
- Mentarie. (2022). Pengaruh rasio keuangan terhadap manajemen laba pada perusahaan BUMN yang terdaftar di bursa efek Indonesia periode 2018 – 2021 (Skripsi, Universitas Islam Negeri Syarif Hidayatullah Jakarta). Repository UIN Syarif Hidayatullah. [https://repository.uinjkt.ac.id/dspace/bitstream/123456789/67902/1/24.%2011180820000074\\_MENTARIE.pdf](https://repository.uinjkt.ac.id/dspace/bitstream/123456789/67902/1/24.%2011180820000074_MENTARIE.pdf)
- Musa, A., Izedonmi, F., & Abubakar, S. (2023). CEO Attributes, Board Independence, and Real Earnings Management: Evidence from Nigeria.

- Cogent Business and Management*, 10(1), 2194464.  
<https://doi.org/10.1080/23311975.2023.2194464>
- Nabila, A., & Daljono, D. (2013). Pengaruh Proporsi Dewan Komisaris Independen, Komite Audit, Dan Reputasi Auditor Terhadap Manajemen Laba. *Diponegoro Journal of Accounting*, 2(1), 1-10.  
<https://ejournal3.undip.ac.id/index.php/accounting/article/view/2286>
- Nafis, B., & Sebrina, N. (2023). Pengaruh Pandemi COVID-19 Dan Karakteristik Perusahaan Terhadap Manajemen Laba Akrua. *Jurnal Eksplorasi Akuntansi*, 5(1), 83–100. <https://doi.org/10.24036/jea.v5i1.616>
- Nguyen, Q., Nguyen, H. T., & Pham, N. T. (2024). Corporate Governance And Earnings Management: Evidence from Vietnamese listed firms. *International Review of Economics & Finance*, 89, 775–801.  
<https://doi.org/https://doi.org/10.1016/j.iref.2023.07.084>
- Pangesti, V., & Cheisviyanny, C. (2023). Pengaruh ukuran KAP, Kepemilikan Manajerial dan Pertumbuhan Perusahaan Terhadap Manajemen Laba. *Jurnal Eksplorasi Akuntansi*, 5(3), 963–977.  
<https://doi.org/10.24036/jea.v5i3.773>
- Paramitha, D. K., & Idayati, F. (2020). Pengaruh Profitabilitas, Likuiditas, Ukuran Perusahaan Terhadap Manajemen Laba. *Jurnal Ilmu Dan Riset Akuntansi (JIRA)*, 9(2), 1–18. <http://jurnalmahasiswa.stiesia.ac.id/index.php/jira/article/view/2801>
- Persakis, A., & Iatridis, G. E. (2015). Earnings quality under financial crisis: A Global Empirical Investigation. *Journal of Multinational Financial Management*, 30, 1–35. <https://doi.org/10.1016/j.mulfin.2014.12.002>
- Pricilia, S., & Susanto, L. (2017). Pengaruh Kepemilikan Institusional, Kepemilikan Manajerial, Komisaris Independen, Dan Ukuran Dewan Komisaris Terhadap Manajemen Laba Serta Implikasinya Terhadap Kinerja Keuangan Pada Perusahaan Manufaktur Yang Terdaftar di Bursa Efek Indonesia. *Journal Ekonomi*, 22(6), 267–285. <https://doi.org/10.19030/jabr.v30i6.8898>
- Rachmalia, A. M., & Nursiam. (2024). Pengaruh Profitabilitas, Likuiditas, Dan Ukuran Perusahaan Terhadap Manajemen Laba Pada Perusahaan Manufaktur Yang Terdaftar di Bursa Efek Indonesia. *Jurnal Ilmiah Mahasiswa Perbankan Syariah STEBIS Indo Global Mandiri*, 3(3), 639–656. <https://doi.org/10.32477/jrabi.v3i3.789>
- Ricapito, F. P. (2024). Earnings Management And Corporate Governance During Covid-19: Evidence From The European Capital Market. *Corporate Board: Role, Duties and Composition*, 20(1), 42–55.  
<https://doi.org/10.22495/cbv20i1art4>
- Roodposhti, R., & Chashmi, A. N. (2011). The Impact Of Corporate Governance Mechanisms On Earnings Management. *African Journal of Business Management*, 5(11), 318–348. <https://doi.org/10.5897/AJBM10.471>
- Rosalita, A. (2021). Pengaruh Profitabilitas, Leverage, Likuiditas, Dan Corporate Governance Terhadap Manajemen Laba Pada Perusahaan Go Public yang terdaftar di CGPI Tahun 2011-2017. *Jurnal Akuntansi AKUNESA*, 9(3), 42–53. <https://doi.org/10.26740/akunesa.v9n3.p42-53>
- Rusmin, R., Evans, J. H., & Windsor, C. (2013). Income Smoothing Behaviour by Asian Transportation Firms. *Managerial Auditing Journal*, 28(1), 23–44.

- <https://doi.org/10.1108/02686901311282489>
- Scott, W. R. (2015). *Financial Accounting Theory* 7<sup>th</sup> Edition. Pearson Canada Inc. Canada
- Septiyani, N., & Rahardjo, S. (2019). Pengaruh Karakteristik Perusahaan Dan Corporate Governance Terhadap Agresivitas Pajak. *Jurnal Akuntansi Dan Investasi*, 20(1), 1–13.  
[https://eprints2.undip.ac.id/id/eprint/15012/6/16.\\_S\\_Fulltext\\_PDF\\_Bookmarks\\_12030119130187.pdf](https://eprints2.undip.ac.id/id/eprint/15012/6/16._S_Fulltext_PDF_Bookmarks_12030119130187.pdf)
- Sugara, K., Amanda, A., & Syahrial, D. (2023). Pengaruh Kepemilikan Publik, Struktur Modal, Dan Ukuran Perusahaan Terhadap Manajemen Laba Pada Perusahaan Manufaktur Yang Terdaftar di Bursa Efek Indonesia tahun 2018-2020. *Jurnal Keuangan Dan Perbankan*, 19(1), 15.  
<https://doi.org/10.35384/jkp.v19i1.338>
- Sugiartha Sanjaya, I. P. (2016). Pengaruh Kualitas Auditor Terhadap Manipulasi Aktivitas Riil. *Jurnal Akuntansi Dan Keuangan*, 18(2), 85–91.  
<https://doi.org/10.9744/jak.18.2.85-91>
- Theiri, S., Khemakhem, N., & Ben Othman, H. (2022). The Impact Of Financial Performance and Firm Characteristics On Earnings Management: Case Of Tunisian Companies. *Investment Management and Financial Innovations*, 19(4), 183–192. [https://doi.org/10.21511/imfi.19\(4\).2022.15](https://doi.org/10.21511/imfi.19(4).2022.15)
- Tran, N. M., & Tran, M. H. (2023). Do Audit Firm Reputation Provide Insight Into Financial Reporting Quality? Evidence From Accrual And Real Management of Listed Companies In Vietnam. *Cogent Business and Management*, 10(1). <https://doi.org/10.1080/23311975.2023.2197675>
- Trombetta, M., & Imperatore, C. (2014). The Dynamic Of Financial Crises and Its Non-Monotonic Effects on Earnings Quality. *Journal of Accounting and Public Policy*, 33(3), 205–232.  
<https://doi.org/https://doi.org/10.1016/j.jaccpubpol.2014.02.002>
- Ugo, M. J., & Frank, E. O. (2022). Earning Management, Firm Size And Institutional Ownership: Evidence From Nigerian Manufacturing Firms. *Finance & Accounting Research Journal*, 4(5), 310–323.  
<https://doi.org/10.51594/farj.v4i5.424>
- Warfield, T. D., Wild, J. J., & Wild, K. L. (1995). Managerial ownership, accounting choices, and informativeness of earnings. *Journal of Accounting and Economics*, 20(1), 61–91. [https://doi.org/https://doi.org/10.1016/0165-4101\(94\)00393-J](https://doi.org/https://doi.org/10.1016/0165-4101(94)00393-J)
- Watts, R. L., & Zimmerman, J. L. (1983). Agency Problems, Auditing, And The Theory of The Firm: Some Evidence. *The Journal of Law and Economics*, 26(3), 613–633. <https://doi.org/10.1086/467051>
- Yaşar, A., & Yalçın, N. (2024). The Effect of The COVID-19 Pandemic on Accrual-Based Earnings Management: Evidence From Four Most Affected European Countries. *Heliyon*, 10(8), e29890.  
<https://doi.org/10.1016/j.heliyon.2024.e29890>