

DAFTAR PUSTAKA

- Abdul Rahman, R. dan Ali, F.H.M. 2006. "Board, audit committee, culture and earnings management: Malaysian evidence." *Managerial Auditing Journal*, Vol. 21 No. 7, pp. 783-804
- Ali, A., Kabir, H.M. dan Syed Abul, B. 2015. "Loan loss provisioning in OIC countries: evidence from Conventional vs Islamic Banks", *Journal of King Abdulaziz University: Islamic Economics*, Vol. 28 No. 1, pp. 23-59
- Alkdai, H. H., dan Hanefah, M. M. 2012. "Audit committee characteristics and earnings management in Malaysian Shariah-compliant companies". *Business and Management Review*, Vol. 2, No. 2, pp. 52-61
- Amir, Machmud dan Rukmana. 2010. *Bank Syariah, Teori, kebijakan, Dan Studi Empiris di Indonesia*. Jakarta: Erlangga
- Anderson, Ronald C., Mansi, Sattar A., dan Reeb, David M. 2004. "Board Characteristics, Accounting Report Integrity, and The Cost Of Debt". *Journal of Accounting and Economics (JAE)*, Vol. 37, No. 3
- Anhara. 2015. "Analisis Faktor-Faktor Yang Mempengaruhi Manajemen Laba (Studi Pada Perusahaan Perbankan Syariah di Indonesia)". *Jurnal Tekun*, Vol.VI, No. 01, Hal. 128-150
- Anggadini, Dewi. 2015. "Mekanisme Pengawasan Dewan Pengawas Syariah dan Bank Indonesia Terhadap Bank Syariah", *Majalah UNIKOM*, Vol.12, No. 1, hal. 81
- Ascarya. 2006. *Akad dan Produk Bank Syariah : Konsep dan Praktek di Beberapa Negara*. Jakarta: Bank Indonesia
- Astri, Faradila dan Cahyati, Ari Dewi. 2013. "Analisis Manajemen Laba pada Perbankan Syariah". *Jurnal Riset Akuntansi dan Komputerisasi Akuntansi*. Vol. 4, No.1, hal. 57-74
- Beasley, Mark S., Joseph V. Carcello, Dana R. Hermanson, dan Paul D. Lapedes 2000. "Fraudulent Financial Reporting: Consideration of Industry Traits and Corporate Governance Mechanisms." *American Accounting Association*, Vol.14 No.4, pp. 441-454

- Bedard, J., Chtourou, S.M. dan Courteau, L. 2004. "The effect of audit committee expertise, independence, and activity on aggressive earnings management." *Auditing: A Journal of Practice dan Theory*, Vol. 23 No. 2, pp. 13-35
- Ben Othman, H. dan Mersni, H. 2014. "The use of discretionary loan loss provisions by Islamic banks and conventional banks in the Middle East region: a comparative study", *Studies in Economics and Finance*, Vol. 31 No. 1, pp. 106-128
- Ben Othman, H. dan Mersni, H. 2015. "The impact of corporate governance mechanisms on earnings management in Islamic banks in the Middle East region", *Journal of Islamic Accounting and Business Research*, Vol. 7 No. 4, pp. 318-348
- Boulila, N., Zouari, S. dan Boudrigua, A. 2010. "Do Islamic banks use loan loss provisions to smooth their results?", *Journal of Islamic Accounting and Business Research*, Vol. 1 No. 2, pp. 114-127
- Buniamin, Sharifah., Johari, Nor Hasimah., Abd Rahman, Noor Raida., dan Abdul Rauf, Fatimah Hanim. 2012. "Board diversity and discretionary accruals of the top 100 Malaysia corporate governance (MCG) index company." *African Journal of Business Management*, Vol.6 (29), pp. 8496-8503
- Cornett, M., Marcus, A.J. dan Tehranian, H. 2008. "Corporate governance and pay-for-performance: the impact of earnings management", *Journal of Financial Economics*, Vol. 87 No. 2, pp. 357-375
- Davidson, R., J. Goodwin-Stewart, dan P. Kent. 2005. "Internal governance structures and earnings management." *Accounting dan Finance*, Vol. 45 No. 2, pp. 241-267
- Deegan, Craig. 2004. *Financial Accounting Theory*. New South Wales: McGraw-Hill Australia
- DeFond, M. L., Hann, R. N., dan Hu, X. 2005. "Does the market value financial expertise on audit committees of boards of directors?". *Journal of accounting research*, 43(2), 153-193
- Ebaid, Ibrahim El-Sayed. 2012. "Earnings management to meet or beat earnings thresholds: Evidence from the emerging capital market of Egypt." *African Journal of Economic and Management Studies*, Vol. 3 Issue: 2, pp. 240-257

- El Diri, Malek. 2018. *Introduction to Earnings Management*. Switzerland: Springer
- Furlong, N.E., Lovelace, E.A., dan Lovelace, K.L. 2000. *Research Methods and Statistics: an Integrated Approach*. USA: Harcourt Brace and Company
- Ghayad, Racha. 2008. "Corporate governance and the global performance of Islamic banks." *Humanomics*, Vol. 24 Issue: 3, pp.207-216
- Ghozali, I. 2013. *Aplikasi Analisis Multivariate dengan Program SPSS*. Semarang : BPUNDIP
- Grassa, R. and Matoussi, H. 2014. "Corporate governance of Islamic banks: a comparative study between GCC and Southeast Asia countries", *International Journal of Islamic and Middle Eastern Finance and Management*, Vol. 7 No. 3, pp. 346-362
- Hamdi, F.M. and Zarai, M.A. 2012. "Earnings management to avoid earnings decreases and losses: empirical evidence from Islamic banking industry", *Research Journal of Finance and Accounting*, Vol. 3 No. 3, pp. 88-106
- Hendriksen, E. S dan Breda, M.V. 1992. *Accounting Theory*. McGraw-Hill
- Hidayati, Nur. 2008. "Dewan Pengawas Syariah dalam Sistem Hukum Perbankan Studi Tentang Pengawasan Bank Berlandaskan pada Prinsip-Prinsip Syariah". *Lex Jurnalica*. Vol. 6, No. 1, hal. 70-7
- Ilhami, Haniah. 2009. "Pertanggungjawaban Dewan Pengurus Syariah sebagai Otoritas Pengawas Kepatuhan Syariah bagi Bank Syariah". *MIMBAR HUKUM*. Vol. 21, No. 3, hal. 409-628
- Klein, A. 2002. "Audit committee, board of director characteristics, and earnings management." *Journal of Accounting and Economics*, Vol.33 No.3, p. 375-400
- Kodriyah, Suprihatin, Neneng Sri, dan Octaviani, Santi. 2017. "Peran Dewan Pengawas Syariah, Komite Audit, dan Dewan Komisaris dalam Mendeteksi Praktik Manajemen Laba". *Jurnal Akuntansi*. Vol. 4, No. 2
- Kolsi, Mohamed Chakib, dan Grassa, Rihab. 2017. "Did Corporate governance mechanism affect earnings management? Further evidence from GCC Islamic Banks". *International Journal of Islamic and Middle Eastern Finance and Management*, Vol. 10 No 1, p. 2-23

- Krishnan, G.V. dan Visvanathan, G. 2007. "Reporting internal control deficiencies in the post-Sarbanes-Oxley era: The role of auditors and corporate governance." *International Journal of Auditing*, Vol.11 No.2, p. 73-90
- Lafond, R. dan Roychowdhury, S. 2008. "Managerial ownership and accounting conservatism." *Journal of Accounting Research*, Vol.46 No.1, p. 101-135
- Manullang, M. 2001. *Dasar-Dasar Manajemen*. Yogyakarta: Gajah Mada Press
- Mohammed, Sulaiman Abdullah Saif Al-Nasser dan Jorah Muhammed. 2017. "The relationship between agency theory, stakeholder theory and Shariah supervisory board in Islamic banking: An attempt towards discussion." *Humanomics*, Vol. 33 Issue: 1, pp.75-83
- Muhammad. 2005. *Manajemen Bank Syariah*. Yogyakarta : UUP STIM YKPN
- Mulford, Charles W. dan Comiskey, Eugene E. 2002. *The Financial Numbers Games: Detecting Creative Accounting Practices* . New York: John Wiley dan Sons
- Neuman, W.Laurence. 2016. *Metodologi Penelitian Sosial: Pendekatan Kualitatif dan Kuantitatif*. Jakarta; PT. Indeks
- Olson, D. dan Zoubi, T.A. 2008. "Using accounting ratios to distinguish between Islamic and conventional banks in the GCC region", *The International Journal of Accounting*, Vol. 4, pp. 45-65
- Osma, B. dan Noguer, G. 2007. "The effect of the board composition and its monitoring committees on earnings management: evidence from Spain", *Corporate Governance*, Vol. 15 No. 6, pp. 1413-142
- Padmantlyo, Sri. 2010. "Analisis Manajemen Laba pada Laporan Keuangan Perbankan Syariah (Studi pada Bank Syariah Mandiri dan Bank Muamalat Indonesia)". *BENEFIT Jurnal Manajemen dan Bisnis*, Vol. 14, No. 2, hal. 53-65
- Peasnell, K.V., Pope, P.F. and Young, S. 2005. "Board monitoring and earnings management: do outside directors influence abnormal accruals?." *Journal of Business Finance and Accounting*, Vol. 7 No. 8, pp. 1311-1346
- Phillips, J., Pincus, M., Rego, S. 2003. "Earnings Management: New Evidence on Deferred Tax Expense." *The Accounting Review*, Vol. 78 No,2, pp. 491-521

- Quttainah, M.A., Song, L. dan Wu, Q. 2013. "Do Islamic banks employ less earnings, management?." *Journal of International Financial Management dan Accounting*, Vol. 24 No. 3, pp. 203-233
- Rama, Ali dan Novela, Yella. 2015. "Shariah governance dan kualitas tata kelola perbankan syariah". *SIGNIFIKAN: Jurnal Ilmu Ekonomi*, Vol. 4 No. 10
- Saleh, Norman Mohd, Iskandar, Takiah Mohd, dan Rahmat, Mohd Mohid. 2007. "Audit Committee Characteristics and Earning Management: Evidence from Malaysia". *Asian Review of Accounting*. Vol. 15, No. 2, pp. 147-163
- Scott, R. William. 2015. *Financial Accounting Theory*. 7ed. Toronto: Pearson Prentice Hall
- Setiawati, L. dan Naim. 2000. Manajemen Laba. *Jurnal Ekonomi dan Bisnis Indonesia*, Vol.15, No. 4, hal. 424-441
- Syaiful, Moh. 2017. Management Laba (*Earnings Management*) dalam Tinjauan Etika Islam. *Ekomadania*, Vol. 1, No. 1, hal. 28-56
- Suryanto, Tulus. 2014. "Manajemen Laba pada Bank Syariah di Indonesia: Peran Komite Audit dan Dewan Pengawas Syariah". *KINERJA*. Vol. 18, No. 1, Hal. 90-100
- Vafeas, N. 2005. "Audit committees, boards and the quality of reported earnings." *Contemporary Accounting Research*, Vol.22 No.4, p. 1093-122.
- Xie *et al.* 2003. "Earnings management and corporate governance: The role of the board and audit committee." *Journal of Corporate Finance*, Vol.9 No.3, p. 295-316
- Zoubi, Taisier dan Al-Khazali, Osamah. 2007. "Empirical Testing of the Loss Provisions of Banks in the GCC Region". *Managerial Finance*. Vol. 33, pp. 500-511. 10.1108/03074350710753771.