

DAFTAR PUSTAKA

- Afrizal, D., Putra, W. E., Yuliusman, & Hernando, R. (2020). The effect of accounting conservatism, CSR disclosure and tax avoidance on earnings management: Some evidence from listed companies in Indonesia. *International Journal of Advanced Science and Technology*, 29(4), 1441–1456. <https://doi.org/10.2139/ssrn.3554198>
- Agustin, E. P., & Widiatmoko, J. (2022). The effect of ownership structure and audit quality on earnings management. *Owner: Riset dan Jurnal Akuntansi*, 6(1), 990–1002. <https://doi.org/10.33395/owner.v6i1.707>
- Barrak, J. I., Sahib, A. A., & Salman, A. M. (2025). The influence of financial accounting conservatism on sustainable earnings management: Evidence from Iraq's agricultural sector. *Journal of Sustainability Science and Management*, 20(10), 2115–2126. <https://doi.org/10.46754/jssm.2025.10.007>
- Binus University. (2021). Kasus fraud PT. Tiga Pilar Sejahtera. Accounting Binus. <https://accounting.binus.ac.id/2021/12/27/kasus-fraud-pt-tiga-pilar-sejahtera-masalah-fraud/>
- Brigham, E. F., & Houston, J. F. (2019). *Dasar-dasar manajemen keuangan* (14th ed.). Salemba Empat.
- Chowdhury, S. N., & Eliwa, Y. (2021). The impact of audit quality on real earnings management in the UK context. *International Journal of Accounting and Information Management*, 29(3), 368–391. <https://doi.org/10.1108/IJAIM-10-2020-0156>
- 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., Sloan, R. G., & Sweeney, A. P. (1995). Detecting earnings management. *The Accounting Review*, 70(2), 193–225. <https://doi.org/10.2308/TAR-9505096112>
- Dong, N., Wang, F., Zhang, J., & Zhou, J. (2020). Ownership structure and real earnings management: Evidence from China. *Journal of Accounting and Public Policy*, 39(3), 106733. <https://doi.org/10.1016/j.jaccpubpol.2020.106733>
- Donaldy, R., & Massoudi, D. (2025). Audit quality and earnings management: Evidence from rural and community banks in an emerging economy.

- Journal of Accounting in Emerging Economies*, 15(3), 547–570.
<https://doi.org/10.1108/JAEE-03-2023-0063>
- Eisenhardt, K. M. (1989). Agency theory: An assessment and review. *Academy of Management Review*, 14(1), 57–74.
<https://doi.org/10.5465/amr.1989.4279003>
- EViews. (2025). Panel equation testing. *EViews Help System*.
<https://www.eviews.com>
- Fatai, G. A., Soyemi, K. A., & Okewale, J. A. (2025). Accounting conservatism and earnings management: Further insights from Nigeria. *AKSU Journal of Administration and Corporate Governance*, 5(2), 78–90.
<https://doi.org/10.61090/aksujacog.2025.015>
- Ghozali, I. (2021). *Aplikasi analisis multivariate dengan program IBM SPSS 26*. Badan Penerbit Universitas Diponegoro.
- Givoly, D., & Hayn, C. (2000). The changing time-series properties of earnings, cash flows and accruals: Has financial reporting become more conservative? *Journal of Accounting and Economics*, 29(3), 287–320.
[https://doi.org/10.1016/S0165-4101\(00\)00024-0](https://doi.org/10.1016/S0165-4101(00)00024-0)
- Gujarati, D. N., & Porter, D. C. (2009). *Basic econometrics* (5th ed.). McGraw-Hill.
- Hambali, D., & Rizqi, R. M. (2026). Determinants of earnings management practices: The role of institutional ownership structure and audit quality in manufacturing companies in Indonesia during the crisis and recovery period (2020–2024). *DIMENSI*, 15(1), 132–151.
<https://doi.org/10.33373/dms.v15i1.8781>
- Hartam, W., & Kresnawati, E. (2022). Accounting conservatism and earnings management: Moderating effect of the corporate life cycle. *Advances in Economics, Business and Management Research*, 201, 295–303. Atlantis Press.
- Hirman, A. A., Taskurun, & Al Qadri, A. R. (2025). Financial distress and Indonesian manufacturing stock prices: A Zmijewski-Grover model. *Berkala Akuntansi dan Keuangan Indonesia*, 10(1), 55–73.
<https://doi.org/10.20473/baki.v10i1.58919>
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, 3(4), 305–360.

- Kasmir. (2019). *Analisis laporan keuangan*. Rajawali Pers.
- Koerniawan, K. A., & Zahrah, D. M. (2024). Exploring tax avoidance in Indonesian energy companies between 2018–2022. *Jurnal Ekonomi*, 13(03), 1498–1511. <https://doi.org/10.54209/ekonomi.v13i03>
- Le, B., & Moore, P. H. (2023). The impact of audit quality on earnings management and cost of equity capital: Evidence from a developing market. *Journal of Financial Reporting and Accounting*, 21(3), 695–728. <https://doi.org/10.1108/JFRA-09-2021-0284>
- Lind, D. A., Marchal, W. G., & Wathen, S. A. (2021). *Statistical techniques in business and economics* (18th ed.). McGraw-Hill Education.
- Mahyuddin, N. I., Nor, M. N. M., Hashim, H. A., & Nahar, H. S. (2020). Earnings management behavior in Malaysia: The role of ownership structure and external auditing. *Management and Accounting Review*, 19(3), 185–221. <https://doi.org/10.24191/MAR.V19i03-08>
- Mellado, C., & Saona, P. (2020). Real earnings management and corporate governance: A study of Latin America. *Economic Research-Ekonomska Istraživanja*, 33(1), 2229–2268. <https://doi.org/10.1080/1331677X.2019.1691930>
- Muhammad, S. Z., Anam, B. S., & Irmawati. (2026). Pengaruh mekanisme corporate governance terhadap manajemen laba pada perusahaan sektor energi yang terdaftar di BEI periode 2021–2022. *Jurnal Media Informatika (JUMIN)*, 7(1), 86–94. <https://doi.org/10.55338/jumin.v7i1.7307>
- Nugrahani, T. S., Purwanti, Y., Muhammad, R., & Grediani, E. (2025). The effect of corporate governance, tax avoidance, and profitability on earnings management. *Jurnal Akuntansi dan Auditing Indonesia*, 29(1), 91–101. <https://doi.org/10.20885/jaai.vol29.iss1.art8>
- Perols, J. L., & Lougee, B. A. (2011). The relation between earnings management and financial statement fraud. *Advances in Accounting*, 27(1), 39–53. <https://doi.org/10.1016/j.adiac.2010.10.004>
- Rahmawati, T., & Aufa, M. (2023). Pengaruh konservatisme akuntansi dan leverage terhadap manajemen laba. *Jurnal Riset Manajemen dan Ekonomi*, 1(4), 328–345. <https://doi.org/10.54066/jrime-itb.v1i4.799>
- Rifky, L. U. (2012). Konflik internal manajemen muncul - Bapepam endus ada penyelewengan keuangan di Grup Bakrie. *Harian Ekonomi Neraca*.

<https://www.neraca.co.id/article/19651/konflik-internal-manajemen-muncul-bapepam-endus-ada-penyelewengan-keuangan-di-grup-bakrie>

Schipper, K. (1989). Commentary on earnings management. *Accounting Horizons*, 3(4), 91–102.

Sitanggang, R. P., Karbhari, Y., Matemilola, B. T., & Ariff, M. (2020). Audit quality and real earnings management: Evidence from the UK manufacturing sector. *International Journal of Managerial Finance*, 16(2), 165–181. <https://doi.org/10.1108/IJMF-03-2018-0095>

Turshan, M. N. (2025). Board governance and ownership structure as mechanisms to oversight earnings management: Insights from an emerging market. *Corporate Board: Role, Duties and Composition*, 21(1), 17–30. <https://doi.org/10.22495/cbv21i1art2>

Winarno, W. W. (2023). *Analisis ekonometrika dan statistika dengan EViews*. UPP STIM YKPN.

World Bank. (2021, October 21). Soaring energy prices pose inflation risks as supply constraints persist. <https://www.worldbank.org/en/news/press-release/2021/10/21/soaring-energy-prices-pose-inflation-risks-as-supply-constraints-persist>

World Bank. (2022, April 26). Food and energy price shocks from Ukraine war. <https://www.worldbank.org/en/news/press-release/2022/04/26/food-and-energy-price-shocks-from-ukraine-wa>

Zheng, D., Ali, R., Feifei, Z., & Shaique, M. (2025). Does corporate governance mechanism deter earnings management and enhance readability of annual reports? *PLOS ONE*, 20(2), e0311543. <https://doi.org/10.1371/journal.pone.0311543>